

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: : Chapter 11
PURDUE PHARMA L.P., *et al.*, : Case No. 19-23649 (RDD)
Debtors.¹ : (Jointly Administered)

**FIFTH JOINT INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANT TO THE DEBTORS AND THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM FEBRUARY 1, 2021 THROUGH MAY 31, 2021**

Name of Applicant: KPMG LLP

Authorized to Provide Professional Services to: Debtors and the Official Committee of Unsecured Creditors

Date of Retention: February 24, 2020 *Nunc Pro Tunc* to December 23, 2019

Period for which Compensation and Expense Reimbursement is sought: February 1, 2021 through May 31, 2021

Amount of Compensation sought as actual, reasonable and necessary: \$ 298,267.40²

Amount of Expense reimbursement sought as actual, reasonable and necessary: \$ 0.00

This is a _____ Monthly X Interim _____ Final Application

The Application does not request compensation at this time for services rendered in preparing this Fifth Joint Interim Fee Application. The Applicant intends to seek such compensation at a later date.

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Amount includes reduction of \$40.40 related to KPMG March monthly fee statement.

Prior Interim Applications Filed:

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amount Requested:		Total Holdback Fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
12/23/2019–1/31/2020 Docket # 893 Filed: 3/3/2020 (First Interim)	\$580,539.30	\$614.93	\$465,046.37	\$614.93	\$116,107.86
Less agreed upon reduction with Fee Examiner related to KPMG's 1 st Interim:					(\$15,000.00)
Total Holdback Fees Requested:					\$101,107.86

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amounts Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
2/1/2020–5/31/2020 Docket # 1396 / Filed: 7/15/2020 (Second Interim)	\$2,000,637.75	\$592.22	\$1,600,510.20	\$592.22	\$400,127.55
Subtotals:	\$2,000,637.75	\$592.22	\$1,600,510.20	\$592.22	\$400,127.55
Less agreed upon reduction with Fee Examiner related to KPMG's 2nd Interim:					(\$30,000.00)
TOTAL Holdback Fees Requested:					\$370,127.55

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amounts Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
6/1/2020–9/30/2020 Docket # 1921 / Filed: 11/11/2020 (Third Interim)	\$650,638.50	\$0.00	\$520,510.80	\$0.00	\$130,127.70
Subtotals:	\$650,638.50	\$0.00	\$520,510.80	\$0.00	\$130,127.70
Less agreed upon reduction with Fee Examiner related to KPMG's 3rd Interim:					(\$8,500.00)
TOTAL Holdback Fees Requested:					\$121,627.70

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amounts Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
6/1/2020–9/30/2020 Docket # 2465 / Filed: 3/11/2021 (Fourth Interim)	\$436,821.60	\$0.00	\$349,457.28	\$0.00	\$87,364.32
Subtotals:	\$436,821.60	\$0.00	\$349,457.28	\$0.00	\$87,364.32
Less agreed upon reduction with Fee Examiner related to KPMG's 4th Interim:					(\$5,099.40)
TOTAL Holdback Fees Requested:					\$82,265.72

Prior Monthly Fee Statements Filed: Three

Period Covered:	Monthly Fee Statement Totals:		Total Monthly Amount Requested:		Total Holdback Fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
2/1/2020 – 3/31/2020 Docket # 2821 Filed: 5/7/2021 (Fourteenth Monthly)	\$174,832.40	\$0.00	\$139,865.92	\$0.00	\$34,966.48
4/1/2021 – 4/30/2021 Docket # 2973 Filed: 6/2/2021 (Fifteenth Monthly)	\$100,865.00	\$0.00	\$80,692.00	\$0.00	\$20,173.00
5/1/2021 – 5/31/2021 Docket # 3072 Filed: 6/28/2021 (Sixteenth Monthly)	\$22,610.40	\$0.00	\$18,088.32	\$0.00	\$4,522.08
Subtotals	\$298,307.80		\$238,646.24		\$59,661.56
Less reduction related to KPMG 14 th monthly fee statement	(\$40.40)		(\$32.32)		(\$8.08)
Totals:	\$298,267.40	\$0.00	\$238,613.92	\$0.00	\$59,653.48

ATTACHMENT A TO FEE APPLICATION

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Anouk Portengen	Paraprofessional - Tax	2.6	\$ 295		\$ 767.00
Anthony Minervini	Managing Director - Washington National Tax	9.0	\$ 893		\$ 8,037.00
Aroen Rambhadjan	Partner - Tax	1.6	\$ 884		\$ 1,414.40
Ashley Armfield	Senior Associate - M&A Tax	127.9	\$ 534		\$ 68,298.60
Ben Solaimani	Senior Manager - Washington National Tax	0.7	\$ 744		\$ 520.80
Casey Nunez	Managing Director - M&A Tax	54.1	\$ 794		\$ 42,955.40
Devon Rowles	Associate - M&A Tax	62.5	\$ 350		\$ 21,875.00
Diego Lipp	Senior Associate - Tax	1.0	\$ 430		\$ 430.00
Douglas Holland	Principal - Washington National Tax	7.7	\$ 985		\$ 7,584.50
Emilien Lebas	Partner - Tax	1.2	\$ 985		\$ 1,182.00
Frankie Angeleri	Senior Associate - Economic & Valuation Services	0.5	\$ 533		\$ 266.50
Howard Steinberg	Partner - M&A Tax	44.5	\$ 856		\$ 38,092.00
Isaac Hirsch	Managing Director - International Tax	68.8	\$ 819		\$ 56,347.20
Jared Curzan	Manager - International Tax	5.5	\$ 650		\$ 3,575.00
Jess Commisso	Associate - M&A Tax	58.2	\$ 350		\$ 20,370.00
Lukas van der Veen	Manager - Tax	2.6	\$ 565		\$ 1,469.00
Mark Hoffenberg	Principal - Washington National Tax	9.6	\$ 980		\$ 9,408.00
Monica Plangman	Director - Bankruptcy	4.7	\$ 279		\$ 1,311.30
Robin Lijzenga	Manager - Tax	2.7	\$ 730		\$ 1,971.00
Scott Salmon	Partner - Washington National Tax	2.9	\$ 905		\$ 2,624.50
Simon Juon	Partner - Tax	0.8	\$ 850		\$ 680.00
Tracy Stone	Principal - Washington National Tax	0.4	\$ 906		\$ 362.40
Wendy Shaffer	Manager - Bankruptcy	35.4	\$ 202		\$ 7,150.80
Wouter de Win	Senior Manager - Tax	2.1	\$ 750		\$ 1,575.00
Subtotal Hours and Fees and Discounted Rates		507.0			\$ 298,267.40
Total Discounted Fees					\$ 298,267.40
Out of Pocket Expenses					\$ -
Net Requested Fees & Out of Pocket Expenses					\$ 298,267.40
Blended Rate		\$ 588.30			

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested
Bankruptcy Tax Consulting Services	467.3	\$ 289,886.10
Non -Working Travel Time	0.0	\$ -
Retention Services	0.0	\$ -
Fee Application Preparation Services	39.7	\$ 8,381.30
	507.0	\$ 298,267.40

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Total	\$ -

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
Debtors.	:	(Jointly Administered)

**INDEX OF FIFTH JOINT INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANT TO THE DEBTORS AND THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM FEBRUARY 1, 2021 THROUGH MAY 31, 2021**

INDEX

SCHEDULE 1	Copy of KPMG Fourteenth Monthly Fee Statement
SCHEDULE 2	Copy of KPMG Fifteenth Monthly Fee Statement
SCHEDULE 3	Copy of KPMG Sixteenth Monthly Fee Statement
SCHEDULE 4	Copy of Retention Order
SCHEDULE 5	Certification of Professional

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	

**FIFTH JOINT INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANT TO THE DEBTORS AND THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM FEBRUARY 1, 2021 THROUGH MAY 31, 2021**

KPMG LLP, (“KPMG”), as Tax Consultant to the above captioned Debtors and Debtors-in-possession (the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee”) files this Fifth Joint Interim Fee Application (the “Joint Application”) for Allowance of Compensation for Services Rendered and Reimbursement of Expenses pursuant to sections 328(a) and 1103 (a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the General Order M-412 (Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010), Administrative Order M-447 (Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated January 29, 2013, the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office of the United States Trustee’s Guidelines (the “Guidelines”), and this Court’s Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals dated November 21,

2019 (the “Interim Compensation Order”) [Docket No. 529]. By this Fifth Joint Interim Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from February 1, 2021 through May 31, 2021 (the “Compensation Period”), in the amount of \$298,267.40 (the “Compensation Amount”), and respectfully represents:

Background

1. On September 15, 2019 and September 16, 2019, the (the “Petition Dates”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On September 18, 2019, the Court entered an order directing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 59].

2. On September 26, 2019, the Office of the United States Trustee (the “US Trustee”) appointed the Committee pursuant to section 1102(a)(1) of the Bankruptcy Code [Docket No. 131]. No request for the appointment of a trustee or fee examiner has been made in these chapter 11 cases.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue in this Court is proper under 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are section 330, and 331 and 1103 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014 and 2016, and Rules 2014-1 and 2016-1 of the Local Rules for the Southern District of New York (the “Local Rules”).

Relief Requested

5. By this Court's Order, dated February 24, 2020, (the "Retention Order"), [Docket No. 867] the Debtors and the Committee were authorized to retain KPMG as tax consultants *nunc pro tunc* to December 23, 2019. The Retention Order authorized the Debtors and the Committee to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the Retention Order and any order of this Court establishing procedures for compensation and reimbursement of expenses for retained professionals.

Summary of Joint Application

6. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and the Committee. By this Joint Application, KPMG requests interim allowance of and approval of compensation of professional fees totaling \$298,267.40 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$0.00.

Summary of Services During the Compensation Period

7. This Joint Application is KPMG's fifth interim application for compensation and expense reimbursement filed in these chapter 11 cases as referenced in Attachment A. During the Compensation Period, KPMG provided professional services to the Debtors and the Committee in their efforts to navigate their business through the chapter 11 process.

8. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors and the Committee during the Compensation Period:

Tax Consulting Services

- a. Tax analysis and proposal of structuring alternatives with respect to any disposition of the assets of the Debtors, their affiliates, and any Independent Affiliated Companies pursuant to any plan proposed in the Chapter 11 Cases;

- b. Quantitative analysis, including preparation of cash tax models, regarding the projection of cash taxes arising from, dispositions, reorganization, and repatriation of funds held by the Debtors and IACs;
- c. Sensitivity analysis of cash tax modeling to determine the potential impact of information that is not available and potential variations in facts;
- d. Diligence regarding the historical tax positions and tax attributes of the Debtors and the IACs; and
- e. Analysis of the tax implications of any payments made by the Debtors to settle claims.

Fee Application Preparation Services

- a. The billing procedures required by the Local Rules and the Interim Compensation Order entered in these cases is different from KPMG's normal billing procedures and as such, have required additional effort to inform the timekeepers of their responsibilities, compile detailed time entries, prepare detailed and summary schedules of fees incurred, and draft the cover sheet, narrative and schedules included in monthly fee statements and interim applications.
9. During the Compensation Period, KPMG billed the Debtors and the Committee for time expended by professionals based on hourly rates ranging from \$202 to \$985 per hour. The rates reflected in this Joint Application represent a discount of up to 38% from KPMG's standard rates. Of the aggregate time expended, 68.7 hours were expended by partners and principals, 136.6 hours were expended by managing directors and directors, 49.0 hours were expended by senior managers and managers, 250.1 were expended by senior associates and associates and 2.6 hours were expended by paraprofessionals. KPMG's blended hourly rate provided during the Compensation Period is \$588.30.
10. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary

services rendered . . . and reimbursement for actual, necessary expenses.” Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded...the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

11. In addition to Attachment A, a copy of KPMG’s fourteenth, fifteenth and sixteenth monthly fee statements filed with the Court is annexed hereto as Schedules, 1, 2 and 3, respectively. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

12. KPMG charges its fees in these cases in accordance with the terms set forth in the retention application and the corresponding Steinberg declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to tax clients and are commensurate with the usual and customary rates charged for services performed.

13. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors and the Committee in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

14. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' and the Committee to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

15. Except as provided in section 504(b) of the Bankruptcy Code, KPMG has not shared, or agreed to share, any compensation received as a result of these cases with any person, firm or entity. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

Summary of Actual and Necessary Expenses During the Compensation Period

16. As set forth on Exhibit D and D1 of each monthly fee statement, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

Reservation

17. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period but were not processed prior to the preparation of this Joint Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek interim approval of the fees and expenses requested herein.

Conclusion

17. WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests (a) approving and allowing, on an interim basis, compensation in the amount of \$298,267.40 for professional services performed on behalf of the Debtors and the Committee during the Compensation Period of February 1, 2021 through May 31, 2021 and reimbursement of \$0.00 for actual and necessary expenses incurred during the Compensation Period; (b) authorizing and directing the Debtors and the Committee to pay KPMG an amount equal to the sum of such allowed compensation and reimbursement; and (c) granting such other further relief as the Court deems just and proper.

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Dated: July 13, 2021

Respectfully submitted:

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
1350 Avenue of the Americas
New York, New York 10019

Schedule 1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**FOURTEENTH MONTHLY FEE STATEMENT OF KPMG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM FEBRUARY 1, 2021 THROUGH MARCH 31, 2021**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	February 1, 2021 through March 31, 2021
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 174,832.40
Less 20% Holdback:	\$ (34,966.48)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 139,865.92

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: May 7, 2021

/s/ Howard Steinberg

Howard Steinberg

Partner, KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional
February 1, 2021 through March 31, 2021

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Anouk Portengen	Paraprofessional - Tax	Netherlands	2.6	\$ 295	\$ 767.00
Anthony Minervini	Managing Director - Washington National Tax	US	9.0	\$ 893	\$ 8,037.00
Aroen Rambhadjan	Partner - Tax	Netherlands	1.6	\$ 884	\$ 1,414.40
Ashley Armfield	Senior Associate - M&A Tax	US	73.5	\$ 534	\$ 39,249.00
Ben Solaimani	Senior Manager - Washington National Tax	US	0.7	\$ 744	\$ 520.80
Casey Nunez	Managing Director - M&A Tax	US	37.1	\$ 794	\$ 29,457.40
Devon Rowles	Associate - M&A Tax	US	31.0	\$ 350	\$ 10,850.00
Diego Lipp	Senior Associate - Tax	Switzerland	1.0	\$ 430	\$ 430.00
Douglas Holland	Principal - Washington National Tax	US	4.7	\$ 985	\$ 4,629.50
Emilien Lebas	Partner - Tax	Luxembourg	1.2	\$ 985	\$ 1,182.00
Frankie Angeleri	Senior Associate - Economic & Valuation Services	US	0.5	\$ 533	\$ 266.50
Howard Steinberg	Partner - M&A Tax	US	16.6	\$ 856	\$ 14,209.60
Isaac Hirsch	Managing Director - Int'l Tax	US	46.3	\$ 819	\$ 37,919.70
Jess Commisso	Associate - M&A Tax	US	34.0	\$ 350	\$ 11,900.00
Lukas van der Veen	Manager - Tax	Netherlands	2.6	\$ 565	\$ 1,469.00
Mark Hoffenberg	Principal - Washington National Tax	US	4.2	\$ 980	\$ 4,116.00
Monica Plangman	Director - Bankruptcy	US	0.8	\$ 279	\$ 223.20
Robin Lijzenga	Manager - Tax	Luxembourg	2.7	\$ 730	\$ 1,971.00
Scott Salmon	Partner - Washington National Tax	US	0.7	\$ 905	\$ 633.50
Simon Juon	Partner - Tax	Switzerland	0.8	\$ 850	\$ 680.00
Tracy Stone	Principal - Washington National Tax	US	0.4	\$ 906	\$ 362.40
Wendy Shaffer	Manager - Bankruptcy	US	14.7	\$ 202	\$ 2,969.40
Wouter de Win	Senior Manager - Tax	Netherlands	2.1	\$ 750	\$ 1,575.00
Subtotal of Hours and Discounted Fees			288.8		\$ 174,832.40
Total Discounted Fees					\$ 174,832.40
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 174,832.40
Less Holdback Adjustment (20%)					\$ (34,966.48)
Net Requested Fees & Out of Pocket Expenses					\$ 139,865.92
Blended Hourly Rate				\$ 605.38	

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
February 1, 2021 through March 31, 2021

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	273.7	\$ 171,720.60
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	15.1	\$ 3,111.80
Total		288.8	\$ 174,832.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	02/01/21	0.4 Senior Associate review of updated illustrative tax calculation prepared by J. Commisso (after incorporation of revisions requested by I. Hirsch and C. Nunez - both KPMG).	0.4	\$ 534	\$ 213.60
Howard Steinberg	02/01/21	Partner review of the updated illustrative tax adjustment model, including key modeling assumptions, prior to issuing client deliverable.	1.0	\$ 856	\$ 856.00
Jess Commisso	02/01/21	1.4 Updates to the illustrative tax adjustment model pursuant to review comments received from KPMG managing director (I. Hirsch).	1.4	\$ 350	\$ 490.00
Casey Nunez	02/01/21	(2.3) Perform Tax Managing Director review of updates to illustrative cash tax model to reflect tax impact of potential contemplated adjustments.	2.3	\$ 794	\$ 1,826.20
Jess Commisso	02/03/21	Updates to the illustrative tax adjustment model pursuant to review comments received from C. Nunez (KPMG Managing Director).	0.4	\$ 350	\$ 140.00
Ashley Armfield	02/03/21	0.6 Brainstorming regarding updates to cash tax model relating to potential tax adjustments and related impact on settlement.	0.6	\$ 534	\$ 320.40
Isaac Hirsch	02/03/21	Performed managing director review of updates to certain illustrative tax adjustment examples in preparation for upcoming discussion and pursuant to implementing in the Purdue cash tax model.	0.6	\$ 819	\$ 491.40
Casey Nunez	02/03/21	(1.9) Performed M&A Tax Managing Director review of updates to stated assumptions in adjustment example of cash tax modeling	1.9	\$ 794	\$ 1,508.60
Ashley Armfield	02/04/21	(0.6) Call with C. Nunez (core engagement team - Managing Director M&A Tax) and A. Armfield (core engagement team - Senior Associate M&A Tax) to discuss open items and assumptions relating to illustrative cash tax scenarios and impact of tax adjustment	0.6	\$ 534	\$ 320.40
Casey Nunez	02/04/21	(0.6) Call with C. Nunez (core engagement team - Managing Director M&A Tax) and A. Armfield (core engagement team - Senior Associate M&A Tax) to discuss open items and assumptions relating to illustrative cash tax scenarios and impact of tax adjustment	0.6	\$ 794	\$ 476.40
Ashley Armfield	02/04/21	0.8 Senior Associate level review of cash contributions to settlement vehicle pursuant to cash tax modeling.	0.8	\$ 534	\$ 427.20
Mark Hoffenberg	02/04/21	Performed Washington National Tax partner level review of illustrative calculation depicting the impact of potential tax adjustments.	1.1	\$ 980	\$ 1,078.00
Howard Steinberg	02/04/21	Partner review of cash tax model, specifically regarding assumptions for potential tax adjustments.	1.5	\$ 856	\$ 1,284.00
Isaac Hirsch	02/05/21	Performed managing director review of updates to certain tax adjustment examples to incorporate comments from KPMG Washington National Tax.	2.3	\$ 819	\$ 1,883.70
Casey Nunez	02/08/21	(0.4) Call with C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates required to the illustrative tax adjustment model - per KPMG Washington National Tax comments received.	0.4	\$ 794	\$ 317.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	02/08/21	(0.4) Call with C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates required to the illustrative tax adjustment model - per KPMG Washington National Tax comments received.	0.4	\$ 350	\$ 140.00
Jess Commisso	02/08/21	(0.4) Call with C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates required to the illustrative tax adjustment model - per KPMG Washington National Tax comments received.	0.4	\$ 350	\$ 140.00
Ashley Armfield	02/08/21	(0.4) Call with C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates required to the illustrative tax adjustment model - per KPMG Washington National Tax comments received.	0.4	\$ 534	\$ 213.60
Ashley Armfield	02/08/21	0.7 Drafting updated assumptions for illustrative examples of potential tax adjustment.	0.7	\$ 534	\$ 373.80
Howard Steinberg	02/08/21	Review of latest version of illustrative examples for a potential tax adjustment and concurrently draft review comments.	1.0	\$ 856	\$ 856.00
Ashley Armfield	02/08/21	1.4 Review of email communication between I. Hirsch (KPMG International tax) and M. Hoffenberg (KPMG WNT) relating to the impact on illustrative tax adjustments an concurrently considered how that may impact KPMG analysis.	1.4	\$ 534	\$ 747.60
Ashley Armfield	02/08/21	1.9 Drafted an outline of key assumptions in cash tax model surrounding the potential impact of a tax adjustment.	1.9	\$ 534	\$ 1,014.60
Devon Rowles	02/08/21	2.6 Updating the illustrative tax adjustment model per direction from KPMG Washington National Tax comments (M. Hoffenberg), and concurrently finalizing the deliverable for client delivery.	2.6	\$ 350	\$ 910.00
Ashley Armfield	02/09/21	(0.9) C. Nunez (Core Team Member Mergers & Acquisitions tax), I. Hirsch (Core Team Member International Tax), and A. Armfield (Core Team Member Mergers & Acquisitions tax) brainstorming session pursuant to updating tax modeling analysis relating to a potential tax adjustment following review comments from KPMG Washington National Tax (M. Hoffenberg).	0.9	\$ 534	\$ 480.60
Casey Nunez	02/09/21	(0.9) C. Nunez (Core Team Member Mergers & Acquisitions tax), I. Hirsch (Core Team Member International Tax), and A. Armfield (Core Team Member Mergers & Acquisitions tax) brainstorming session pursuant to updating tax modeling analysis relating to a potential tax adjustment following review comments from KPMG Washington National Tax (M. Hoffenberg).	0.9	\$ 794	\$ 714.60
Isaac Hirsch	02/09/21	(0.9) C. Nunez (Core Team Member Mergers & Acquisitions tax), I. Hirsch (Core Team Member International Tax), and A. Armfield (Core Team Member Mergers & Acquisitions tax) brainstorming session pursuant to updating tax modeling analysis relating to a potential tax adjustment following review comments from KPMG Washington National Tax (M. Hoffenberg).	0.9	\$ 819	\$ 737.10

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	02/10/21	0.7 Drafting email to D. Rowles (KPMG) relating to illustrative tax adjustment calculation based on discussions with I. Hirsch and C. Nunez (KPMG).	0.7	\$ 534	\$ 373.80
Ashley Armfield	02/10/21	1.1 Call with A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) (both KPMG) to discuss updates to the illustrative tax adjustment model, including simplifying assumptions and sensitivity analysis depicting the impact of different variables.	1.1	\$ 534	\$ 587.40
Devon Rowles	02/10/21	1.1 Call with A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) (both KPMG) to discuss updates to the illustrative tax adjustment model, including simplifying assumptions and sensitivity analysis depicting the impact of different variables.	1.1	\$ 350	\$ 385.00
Devon Rowles	02/10/21	Continue (from 2/8) updating the illustrative tax adjustment model per KPMG Washington National Tax comments (M. Hoffenberg), and concurrently finalizing the deliverable for client delivery.	3.9	\$ 350	\$ 1,365.00
Isaac Hirsch	02/11/21	(0.9) Performed managing director review of updates to certain adjustment examples (for purposes of cash tax modeling) to incorporate comments from KPMG Washington National Tax	0.9	\$ 819	\$ 737.10
Ashley Armfield	02/11/21	(1.1) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss the methodologies/assumptions used in computing the tax impact of a potential tax adjustment at different valuations, as well as potential tax attributes for local country tax purposes.	1.1	\$ 534	\$ 587.40
Casey Nunez	02/11/21	(1.1) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss the methodologies/assumptions used in computing the tax impact of a potential tax adjustment at different valuations, as well as potential tax attributes for local country tax purposes.	1.1	\$ 794	\$ 873.40
Devon Rowles	02/11/21	(1.1) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss the methodologies/assumptions used in computing the tax impact of a potential tax adjustment at different valuations, as well as potential tax attributes for local country tax purposes.	1.1	\$ 350	\$ 385.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	02/11/21	(1.1) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss the methodologies/assumptions used in computing the tax impact of a potential tax adjustment at different valuations, as well as potential tax attributes for local country tax purposes.	1.1	\$ 819	\$ 900.90
Devon Rowles	02/11/21	2.9 Continued (from prior day) to update the illustrative tax adjustment model per KPMG Washington National Tax comments (M. Hoffenberg), and concurrently finalizing the deliverable for client delivery.	2.9	\$ 350	\$ 1,015.00
Isaac Hirsch	02/12/21	(0.9) Performed analysis regarding partnership basis effects of refund on foreign taxes for purposes of cash tax modeling	0.9	\$ 819	\$ 737.10
Isaac Hirsch	02/12/21	(1.6) Perform Managing director review of updates to potential tax adjustment examples pursuant to implementing into overall Purdue cash tax model.	1.6	\$ 819	\$ 1,310.40
Anthony Minervini	02/12/21	Performed research related to potential tax attributes, specifically relating to pass-through structures pursuant to incorporating into the Purdue cash tax model.	3.9	\$ 893	\$ 3,482.70
Ashley Armfield	02/15/21	0.9 Reviewing comments posed by I. Hirsch (KPMG) relating to inclusion of certain tax items in illustrative tax adjustment example and concurrently updating as needed.	0.9	\$ 534	\$ 480.60
Anthony Minervini	02/15/21	Performed additional research specifically pertaining to impact of certain tax elections / deductions relating to pass through structures pursuant to incorporating into the Purdue cash tax model.	2.7	\$ 893	\$ 2,411.10
Jess Commisso	02/15/21	1.2 Updates to the illustrative tax adjustment model with regards to review comments received from I. Hirsch (KPMG Managing Director).	1.2	\$ 350	\$ 420.00
Anthony Minervini	02/15/21	Drafting detailed summary discussing research findings based on key assumptions pertaining to pass through structures in preparation send via email to I. Hirsch and C. Nunez (KPMG)	1.4	\$ 893	\$ 1,250.20
Anthony Minervini	02/16/21	Drafted email to S. Green (KPMG) regarding potential tax attributes (0.1); review and concurrently analyze email response from S. Green (KPMG) regarding potential tax attributes (0.4)	0.5	\$ 893	\$ 446.50
Isaac Hirsch	02/17/21	Performed analysis of the tax basis consequences related to certain refunds for purposes of updating the Purdue cash tax model	1.9	\$ 819	\$ 1,556.10
Anthony Minervini	02/17/21	Drafted email to I. Hirsch (KPMG) regarding potential tax attributes (pursuant to incorporating into the Purdue cash tax model).	0.5	\$ 893	\$ 446.50
Casey Nunez	02/18/21	(0.8) Perform M&A Tax Managing Director review of updated deliverable for certain adjustments	0.8	\$ 794	\$ 635.20
Jess Commisso	02/18/21	0.8 Updates to the illustrative tax adjustment model - per comments received from KPMG managing director (I. Hirsch).	0.8	\$ 350	\$ 280.00

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Purdue Pharma L.P.

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Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	02/19/21	0.6 Drafted updated assumptions relating to cash tax model impact on net proceeds.	0.6	\$ 534	\$ 320.40
Ashley Armfield	02/19/21	3.4 Integrated latest tax adjustment methodology into cash tax model based on current assumptions.	3.4	\$ 534	\$ 1,815.60
Howard Steinberg	02/22/21	Performed Partner review of the key modeling assumptions/methodologies utilized to compute the tax impact of a potential tax adjustment at different valuations and concurrently provide review comments.	0.8	\$ 856	\$ 684.80
Ashley Armfield	02/22/21	1.8 Senior Associate review of cash tax model formulas calculating the US estimated taxes.	1.8	\$ 534	\$ 961.20
Ashley Armfield	02/24/21	0.6 Review of draft email summarizing various changes that have been made to illustrative tax adjustment model prepared by I. Hirsch (KPMG) pursuant to requests from Davis Polk (T. Matlock).	0.6	\$ 534	\$ 320.40
Ashley Armfield	02/24/21	2.1 Updating the Purdue cash tax modeling calculation check figures to align cash flow and income subject to tax.	2.1	\$ 534	\$ 1,121.40
Casey Nunez	02/25/21	(1.4) Performed M&A Tax Managing Director review of updates to cash tax modeling reflecting certain adjustments	1.4	\$ 794	\$ 1,111.60
Howard Steinberg	02/26/21	Partner review and concurrently drafted comments on latest tax research regarding potential tax attributes.	1.4	\$ 856	\$ 1,198.40
Ashley Armfield	02/26/21	1.6 Reconciled cash tax model relating to income subject to US tax and available cash (as a result of any tax adjustments and the proposed sale of certain disposition entities).	1.6	\$ 534	\$ 854.40
Howard Steinberg	03/01/21	Partner review of client deliverables for updated cash tax model regarding tax analysis of potential disposition entities, including a sensitivity analysis for various valuations.	0.8	\$ 856	\$ 684.80
Douglas Holland	03/01/21	Performed KPMG Washington National Tax core team member review of updated client deliverable and assumptions of US tax impact.	1.0	\$ 985	\$ 985.00
Devon Rowles	03/01/21	1.1 Reviewing the basis file and concurrently summarizing information into a schedule to import into the cash tax model	1.1	\$ 350	\$ 385.00
Casey Nunez	03/02/21	(0.4) Tax Managing Director review of transmittal messaging for illustrative adjustment cash tax model.	0.4	\$ 794	\$ 317.60
Ashley Armfield	03/02/21	0.8 Drafting email explaining updates that have been made to illustrative tax adjustment model pursuant to providing an updated deliverable to external counsel (Akin and Davis Polk); 0.6 Revised draft email based on review comments received from C. Nunez (KPMG) relating to tax adjustment.	1.4	\$ 534	\$ 747.60
Jess Commisso	03/02/21	1.6 Review of updated version of cash tax model and simultaneously updating deliverable to be shared with Akin and Davis Polk.	1.6	\$ 350	\$ 560.00
Jess Commisso	03/03/21	0.6 Meeting with A. Armfield and J. Commisso (both KPMG M&A tax) to discuss tax calculations in the cash tax model and updates that need to be made as of 3/3/2021.	0.6	\$ 350	\$ 210.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	03/03/21	0.6 Meeting with A. Armfield and J. Commisso (both KPMG M&A tax) to discuss tax calculations in the cash tax model and updates that need to be made as of 3/3/2021.	0.6	\$ 534	\$ 320.40
Jess Commisso	03/03/21	1.4 Updating the cash tax model to include various scenarios to test the impact of certain adjustment to valuation and tax rate.	1.4	\$ 350	\$ 490.00
Ashley Armfield	03/04/21	2.7 Performing sensitivity analysis on cash tax model to test the impact of certain tax adjustments.	2.7	\$ 534	\$ 1,441.80
Ashley Armfield	03/08/21	(0.4) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) to discuss outstanding facts which need confirmation related to current cash tax model assumptions.	0.4	\$ 534	\$ 213.60
Casey Nunez	03/08/21	(0.4) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) to discuss outstanding facts which need confirmation related to current cash tax model assumptions.	0.4	\$ 794	\$ 317.60
Isaac Hirsch	03/08/21	(0.4) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) to discuss outstanding facts which need confirmation related to current cash tax model assumptions.	0.4	\$ 819	\$ 327.60
Jess Commisso	03/08/21	(0.4) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) to discuss outstanding facts which need confirmation related to current cash tax model assumptions.	0.4	\$ 350	\$ 140.00
Ashley Armfield	03/08/21	0.7 Updating draft email based on catch-up discussion with team (I. Hirsch, C. Nunez, J. Commisso) pursuant to sharing illustrative tax adjustment with external counsel (Akin and Davis Polk).	0.7	\$ 534	\$ 373.80
Isaac Hirsch	03/08/21	(0.8) Perform international tax managing director review of cover email to Akin Gump and Davis Polk related to assumptions related to certain tax adjustments.	0.8	\$ 819	\$ 655.20
Ben Solaimani	03/09/21	(0.3) Performed Senior Manager Washington National Tax review of draft assumptions document sent by KPMG core M&A team.	0.3	\$ 744	\$ 223.20
Ashley Armfield	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 534	\$ 213.60

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Case No. 19-23649

Bankruptcy Tax Consulting Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ben Solaimani	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 744	\$ 297.60
Casey Nunez	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 794	\$ 317.60
Devon Rowles	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 350	\$ 140.00
Howard Steinberg	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 856	\$ 342.40
Isaac Hirsch	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 819	\$ 327.60
Jess Commisso	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 350	\$ 140.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	03/09/21	(0.4) Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (KPMG M&A), B. Solaimani (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss potential Purdue tax adjustment analysis as well as discussing refinements to the analysis and key modeling assumptions;	0.4	\$ 980	\$ 392.00
Jess Commisso	03/09/21	0.4 Drafting of key modeling assumptions related to a potential tax adjustment analysis incorporated into the Purdue cash tax model.	0.4	\$ 350	\$ 140.00
Ashley Armfield	03/09/21	(0.6) Conference call with I. Hirsch (KPMG International tax team), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss assumptions surrounding the potential Purdue tax adjustment analysis pursuant to the cash tax model.	0.6	\$ 534	\$ 320.40
Casey Nunez	03/09/21	(0.6) Conference call with I. Hirsch (KPMG International tax team), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss assumptions surrounding the potential Purdue tax adjustment analysis pursuant to the cash tax model.	0.6	\$ 794	\$ 476.40
Devon Rowles	03/09/21	(0.6) Conference call with I. Hirsch (KPMG International tax team), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss assumptions surrounding the potential Purdue tax adjustment analysis pursuant to the cash tax model.	0.6	\$ 350	\$ 210.00
Isaac Hirsch	03/09/21	(0.6) Conference call with I. Hirsch (KPMG International tax team), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss assumptions surrounding the potential Purdue tax adjustment analysis pursuant to the cash tax model.	0.6	\$ 819	\$ 491.40
Jess Commisso	03/09/21	(0.6) Conference call with I. Hirsch (KPMG International tax team), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss assumptions surrounding the potential Purdue tax adjustment analysis pursuant to the cash tax model.	0.6	\$ 350	\$ 210.00
Ashley Armfield	03/09/21	0.8 Updating illustrative calculation based on review comments received during conference call with project team (same day).	0.8	\$ 534	\$ 427.20
Isaac Hirsch	03/10/21	Drafted email to Akin Gump and Davis Polk regarding updated examples of the tax effects related to certain adjustment.	0.8	\$ 819	\$ 655.20
Jess Commisso	03/10/21	1.5 Review of a tax analysis to determine which potential disposition entities will be subject to certain tax adjustments (pursuant to implementing into the cash tax model).	1.5	\$ 350	\$ 525.00

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Bankruptcy Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	03/11/21	(0.6) Conference call between C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss the facts surrounding which entities are likely connected to the potential Purdue tax adjustment for purposes of allocation in the cash tax model.	0.6	\$ 534	\$ 320.40
Casey Nunez	03/11/21	(0.6) Conference call between C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss the facts surrounding which entities are likely connected to the potential Purdue tax adjustment for purposes of allocation in the cash tax model.	0.6	\$ 794	\$ 476.40
Devon Rowles	03/11/21	(0.6) Conference call between C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss the facts surrounding which entities are likely connected to the potential Purdue tax adjustment for purposes of allocation in the cash tax model.	0.6	\$ 350	\$ 210.00
Jess Commisso	03/11/21	(0.6) Conference call between C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss the facts surrounding which entities are likely connected to the potential Purdue tax adjustment for purposes of allocation in the cash tax model.	0.6	\$ 350	\$ 210.00
Jess Commisso	03/11/21	Continue (from 3/10) to review a tax analysis to determine which potential disposition entities will be subject to certain tax adjustments (pursuant to implementing into the cash tax model).	0.9	\$ 350	\$ 315.00
Frankie Angeleri	03/12/21	0.5 Updating certain chart.	0.5	\$ 533	\$ 266.50
Howard Steinberg	03/12/21	Partner review of cash tax model, specifically regarding assumptions for potential tax adjustments.	1.2	\$ 856	\$ 1,027.20
Ashley Armfield	03/15/21	0.3 Reviewed publicly available information to support certain tax analysis.	0.3	\$ 534	\$ 160.20
Ashley Armfield	03/15/21	0.4 Review of bankruptcy court docket as of 3.15.2021 to identify relevant tax information and case updates.	0.4	\$ 534	\$ 213.60
Isaac Hirsch	03/15/21	Performed international tax managing director review of assumptions related to cash tax model for purposes of updating modeling around new settlement discussions	1.4	\$ 819	\$ 1,146.60
Ashley Armfield	03/16/21	(0.4) Meeting between C. Nunez (M&A tax - core US team member) and A. Armfield (M&A tax - core US team member) to discuss key changes to cash tax model resulting from external call with Davis Polk and Akin.	0.4	\$ 534	\$ 213.60
Casey Nunez	03/16/21	(0.4) Meeting between C. Nunez (M&A tax - core US team member) and A. Armfield (M&A tax - core US team member) to discuss key changes to cash tax model resulting from external call with Davis Polk and Akin.	0.4	\$ 794	\$ 317.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	03/16/21	0.6 Call with A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) in order to prepare for upcoming call with M. Hoffenberg (KPMG) WNT) to discuss cash tax model updates pursuant to the newly filed Chapter 11 plan of reorganization.	0.6	\$ 350	\$ 210.00
Ashley Armfield	03/16/21	0.6 Call with A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) in order to prepare for upcoming call with M. Hoffenberg (KPMG) WNT) to discuss cash tax model updates pursuant to the newly filed Chapter 11 plan of reorganization.	0.6	\$ 534	\$ 320.40
Jess Commisso	03/16/21	0.6 Call with A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) in order to prepare for upcoming call with M. Hoffenberg (KPMG) WNT) to discuss cash tax model updates pursuant to the newly filed Chapter 11 plan of reorganization.	0.6	\$ 350	\$ 210.00
Ashley Armfield	03/16/21	0.6 Review of debt wire document discussing changes to Purdue Pharma with focus on changes in settlement.	0.6	\$ 534	\$ 320.40
Casey Nunez	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 794	\$ 635.20
Ashley Armfield	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 534	\$ 427.20
Devon Rowles	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 350	\$ 280.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 985	\$ 788.00
Howard Steinberg	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 856	\$ 684.80
Mark Hoffenberg	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 980	\$ 784.00
Jess Commisso	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 350	\$ 280.00
Isaac Hirsch	03/16/21	Call with Davis Polk (B. Sherman, T. Matlock), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss the newly filed Chapter 11 plan of reorganization and next steps for the overall engagement, specifically additional updates to the cash tax model and related assumptions.	0.8	\$ 819	\$ 655.20
Jess Commisso	03/16/21	0.8 Review of newly filed Chapter 11 plan of reorganization in preparation for external call.	0.8	\$ 350	\$ 280.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	03/16/21	1.7 Review of Purdue disclosure statement (Court Docket 2488) regarding the Purdue Pharma updated settlement terms and concurrently summarizing for project team.	1.7	\$ 534	\$ 907.80
Casey Nunez	03/16/21	(1.9) Review of updated settlement documents for purposes of evaluating tax consequences arising therefrom;	1.9	\$ 794	\$ 1,508.60
Isaac Hirsch	03/16/21	(2.1) continue to review assumptions re: cash tax model for purposes of updating modeling around new settlement discussions;	2.1	\$ 819	\$ 1,719.90
Isaac Hirsch	03/16/21	(2.2) Performed international tax managing director review of proposed settlement disclosure for purposes of cash tax modeling.	2.2	\$ 819	\$ 1,801.80
Howard Steinberg	03/16/21	Partner level review of newly filed Chapter 11 plan of reorganization filed in the bankruptcy docket regarding the updated settlement terms, with focus on related tax considerations, in preparation for external call with Davis Polk and Akin Gump.	2.2	\$ 856	\$ 1,883.20
Devon Rowles	03/16/21	2.9 Review of newly filed Chapter 11 plan of reorganization filed in the bankruptcy docket, with focus on updates to the cash tax model and related tax consequences.	2.9	\$ 350	\$ 1,015.00
Ashley Armfield	03/17/21	0.7 Updating cash tax model to reflect key changes in sensitivity analysis regarding the updated tax settlement.	0.7	\$ 534	\$ 373.80
Ashley Armfield	03/17/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to key modeling assumptions and variables impacted by the newly filed Chapter 11 plan of reorganization.	1.2	\$ 534	\$ 640.80
Casey Nunez	03/17/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to key modeling assumptions and variables impacted by the newly filed Chapter 11 plan of reorganization.	1.2	\$ 794	\$ 952.80
Devon Rowles	03/17/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to key modeling assumptions and variables impacted by the newly filed Chapter 11 plan of reorganization.	1.2	\$ 350	\$ 420.00
Isaac Hirsch	03/17/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to key modeling assumptions and variables impacted by the newly filed Chapter 11 plan of reorganization.	1.2	\$ 819	\$ 982.80

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	03/17/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to key modeling assumptions and variables impacted by the newly filed Chapter 11 plan of reorganization.	1.2	\$ 350	\$ 420.00
Ashley Armfield	03/17/21	1.1 Review of updated tax settlement proposal relating to certain potential transactions; 0.5 Drafting detailed email to KPMG core team (C. Nunez and I. Hirsch) relating to sensitivity analysis regarding certain potential transactions in connection with the new settlement terms.	1.6	\$ 534	\$ 854.40
Ashley Armfield	03/18/21	0.3 Drafting summary of key assumptions relating to trusts based on discussions with T. Stone (KPMG) on same day.	0.3	\$ 534	\$ 160.20
Ashley Armfield	03/18/21	0.4 Call with T. Stone (KPMG WNT), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss implications surrounding potential modeling assumptions related to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 534	\$ 213.60
Tracy Stone	03/18/21	0.4 Call with T. Stone (KPMG WNT), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss implications surrounding potential modeling assumptions related to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 906	\$ 362.40
Casey Nunez	03/18/21	0.4 Call with T. Stone (KPMG WNT), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss implications surrounding potential modeling assumptions related to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 794	\$ 317.60
Jess Commisso	03/18/21	0.4 Call with T. Stone (KPMG WNT), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss implications surrounding potential modeling assumptions related to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 350	\$ 140.00
Ashley Armfield	03/18/21	0.4 Updating Purdue cash tax model to reflect key changes to model to be discussed with KPMG WNT (M. Hoffenberg) based on external call on 3/16.	0.4	\$ 534	\$ 213.60
Casey Nunez	03/18/21	(0.7) Performed M&A Tax Managing Director review of outline of proposed adjustments to cash tax model to reflect differences in revised settlement;	0.7	\$ 794	\$ 555.80
Ashley Armfield	03/18/21	0.7 Meeting with A. Armfield and J. Commisso (both KPMG M&A tax - core team) to discuss model assumptions.	0.7	\$ 534	\$ 373.80
Jess Commisso	03/18/21	0.7 Meeting with A. Armfield and J. Commisso (both KPMG M&A tax - core team) to discuss model assumptions.	0.7	\$ 350	\$ 245.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	03/18/21	1.1 Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan.	1.1	\$ 534	\$ 587.40
Devon Rowles	03/18/21	1.1 Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan.	1.1	\$ 350	\$ 385.00
Casey Nunez	03/18/21	1.1 Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan.	1.1	\$ 794	\$ 873.40
Isaac Hirsch	03/18/21	1.1 Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan.	1.1	\$ 819	\$ 900.90
Jess Commisso	03/18/21	1.1 Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan.	1.1	\$ 350	\$ 385.00
Devon Rowles	03/18/21	1.1 Review of newly filed Chapter 11 plan of reorganization to update the key modeling assumptions for the cash tax model, pursuant to sending as client deliverable.	1.1	\$ 350	\$ 385.00
Ashley Armfield	03/18/21	1.1 Updating cash tax model to reflect certain basis adjustments.	1.1	\$ 534	\$ 587.40
Howard Steinberg	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	0.6	\$ 856	\$ 513.60

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	0.6	\$ 980	\$ 588.00
Ashley Armfield	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	1.1	\$ 534	\$ 587.40
Casey Nunez	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	1.1	\$ 794	\$ 873.40
Devon Rowles	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	1.1	\$ 350	\$ 385.00
Douglas Holland	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	1.1	\$ 985	\$ 1,083.50

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	1.1	\$ 819	\$ 900.90
Jess Commisso	03/18/21	Conference call with M. Hoffenberg (KPMG WNT) - partial attendance, H. Steinberg (KPMG M&A tax Partner) - partial attendance, D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan of reorganization, and the sensitivity analysis for various key modeling assumptions and variables.	1.1	\$ 350	\$ 385.00
Howard Steinberg	03/18/21	Performed Mergers & Acquisitions tax partner review of latest round of updates to the cash tax model, including sensitivity analysis and key modeling assumptions.	1.8	\$ 856	\$ 1,540.80
Jess Commisso	03/18/21	3.9 Updates to the cash tax model for the incorporation of new key modeling assumptions related to the newly filed Chapter 11 plan of reorganization.	3.9	\$ 350	\$ 1,365.00
Casey Nunez	03/19/21	(1.8) Performed M&A Tax Managing Director review of latest round of updates to cash tax modeling.	1.8	\$ 794	\$ 1,429.20
Jess Commisso	03/19/21	2.6 Updates to the cash tax model for the incorporation of new key modeling assumptions related to the newly filed Chapter 11 plan of reorganization.	2.6	\$ 350	\$ 910.00
Ashley Armfield	03/21/21	2.3 Updating cash tax model to reflect potential tax adjustments pursuant to performing sensitivity analysis requested by Davis Polk and Akin.	2.3	\$ 534	\$ 1,228.20
Jess Commisso	03/22/21	0.4 Performed analysis on certain tax structuring issues for incorporation into cash tax model.	0.4	\$ 350	\$ 140.00
Ashley Armfield	03/22/21	0.7 Drafted outstanding items list with respect to Purdue cash tax model.	0.7	\$ 534	\$ 373.80
Ashley Armfield	03/22/21	0.7 Drafting email to be shared with KPMG Washington National tax regarding most recent changes to Purdue cash tax model.	0.7	\$ 534	\$ 373.80
Devon Rowles	03/22/21	Drafting emails to the KPMG member firms Netherlands (0.3) and Switzerland (0.4) to discuss various local country assumptions relevant for the Purdue cash tax model.	0.7	\$ 350	\$ 245.00
Casey Nunez	03/22/21	(1.1) Performed M&A Tax Managing Director review of updates to cash tax model for updated settlement agreement;	1.1	\$ 794	\$ 873.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	03/22/21	1.1 Conference call between I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a sensitivity analysis for variables impacting the overall effective tax rate.	1.1	\$ 794	\$ 873.40
Ashley Armfield	03/22/21	1.1 Conference call between I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a sensitivity analysis for variables impacting the overall effective tax rate.	1.1	\$ 534	\$ 587.40
Devon Rowles	03/22/21	1.1 Conference call between I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a sensitivity analysis for variables impacting the overall effective tax rate.	1.1	\$ 350	\$ 385.00
Isaac Hirsch	03/22/21	1.1 Conference call between I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a sensitivity analysis for variables impacting the overall effective tax rate;	1.1	\$ 819	\$ 900.90
Jess Commisso	03/22/21	1.1 Conference call between I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a sensitivity analysis for variables impacting the overall effective tax rate.	1.1	\$ 350	\$ 385.00
Ashley Armfield	03/22/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (M&A tax core US team member), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to our key modeling assumptions;	1.2	\$ 534	\$ 640.80

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	03/22/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (M&A tax core US team member), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to our key modeling assumptions;	1.2	\$ 794	\$ 952.80
Devon Rowles	03/22/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (M&A tax core US team member), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to our key modeling assumptions;	1.2	\$ 350	\$ 420.00
Isaac Hirsch	03/22/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (M&A tax core US team member), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to our key modeling assumptions;	1.2	\$ 819	\$ 982.80
Jess Commisso	03/22/21	(1.2) Conference call between I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (M&A tax core US team member), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) (all KPMG) to discuss updates to the Purdue cash tax model, specifically including changes to our key modeling assumptions;	1.2	\$ 350	\$ 420.00
Ashley Armfield	03/22/21	1.2 Preparing consolidated draft deliverable based on multiple sensitivity analysis scenarios (cash tax modeling).	1.2	\$ 534	\$ 640.80
Ashley Armfield	03/22/21	Integrating comments from KPMG project team relating to assumptions (0.8) and updating presentation of deliverable (1.1) pursuant to providing an updated cash tax model as requested by Davis Polk and Akin.	1.9	\$ 534	\$ 1,014.60
Ashley Armfield	03/22/21	2.3 Updating the Purdue cash tax model presentation of results based on updated cash tax modeling assumptions discussed with external counsel last week (Akin and Davis Polk).	2.3	\$ 534	\$ 1,228.20
Isaac Hirsch	03/22/21	(2.4) Performed international tax managing director review of updates to withholding tax analysis	2.4	\$ 819	\$ 1,965.60
Wouter de Win	03/23/21	Performed senior manager level analysis of Dutch non-resident taxation rules on certain potential transactions.	0.2	\$ 750	\$ 150.00
Ashley Armfield	03/23/21	0.2 Drafted review comments on response drafted by D. Rowles (KPMG Associate) to Dutch tax specialist (KPMG - L. Van Der Veen) question.	0.2	\$ 534	\$ 106.80
Simon Juon	03/23/21	Preparation of follow-up email to J. Commisso (KPMG US) after the conference call with KPMG US Team (I. Hirsch et al.) including Swiss tax input related to the working assumptions of KPMG US' Swiss cash tax model.	0.2	\$ 850	\$ 170.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wouter de Win	03/23/21	Discussion with A. Portengen and W. de Win (both KPMG Netherlands) on relevant considerations for application non-resident taxation rules on certain potential transactions.	0.3	\$ 750	\$ 225.00
Ashley Armfield	03/23/21	0.3 Drafted a response to email from C. Nunez (KPMG Core tax team) regarding most recent changes to Purdue cash tax model.	0.3	\$ 534	\$ 160.20
Ashley Armfield	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 534	\$ 213.60
Casey Nunez	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 794	\$ 317.60
Devon Rowles	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 350	\$ 140.00
Douglas Holland	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 985	\$ 394.00
Howard Steinberg	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 856	\$ 342.40
Isaac Hirsch	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 819	\$ 327.60

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Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 350	\$ 140.00
Mark Hoffenberg	03/23/21	(0.4) Conference call with M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), D. Rowles (KPMG M&A), and J. Commisso (KPMG M&A) to discuss updates to the Purdue cash tax model, as of 3/23/2021, pursuant to the newly filed Chapter 11 plan of reorganization;	0.4	\$ 980	\$ 392.00
Casey Nunez	03/23/21	(0.4) Perform M&A Tax Managing Director review of notes resulting from calls with local country tax experts for purposes of updating cash tax modeling;	0.4	\$ 794	\$ 317.60
Ashley Armfield	03/23/21	0.4 Draft response to email from KPMG Swiss tax specialist (S. Juon).	0.4	\$ 534	\$ 213.60
Ashley Armfield	03/23/21	0.4 Drafted key assumptions based on call with KPMG Luxembourg tax specialists in regards to cash tax model.	0.4	\$ 534	\$ 213.60
Anouk Portengen	03/23/21	Discussion with A. Portengen and W. de Win (both KPMG Netherlands) on relevant considerations for application non-resident taxation rules on certain potential transactions.	0.3	\$ 295	\$ 88.50
Lukas van der Veen	03/23/21	Communication via email to provide A. Portengen (KPMG Netherlands) with input relevant for analysis of application Dutch non-resident taxation rules on certain proposed transactions.	0.4	\$ 565	\$ 226.00
Diego Lipp	03/23/21	Review of prior year communication between KPMG Switzerland and KPMG US on Swiss Cash Tax Model, specifically, email communication dated April 21 and 22, 2020 in order to prepare for conference call with KPMG US Team (I. Hirsch et al.).	0.4	\$ 430	\$ 172.00
Aroen Rambhadjan	03/23/21	0.6 Conference call between A. Rambhadjan (Dutch tax specialist), L. van der Veen (Dutch tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Dutch tax considerations and assumptions.	0.6	\$ 884	\$ 530.40
Lukas van der Veen	03/23/21	0.6 Conference call between A. Rambhadjan (Dutch tax specialist), L. van der Veen (Dutch tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Dutch tax considerations and assumptions.	0.6	\$ 565	\$ 339.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	03/23/21	0.6 Conference call between A. Rambhadjan (Dutch tax specialist), L. van der Veen (Dutch tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Dutch tax considerations and assumptions.	0.6	\$ 534	\$ 320.40
Devon Rowles	03/23/21	0.6 Conference call between A. Rambhadjan (Dutch tax specialist), L. van der Veen (Dutch tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Dutch tax considerations and assumptions.	0.6	\$ 350	\$ 210.00
Isaac Hirsch	03/23/21	0.6 Conference call between A. Rambhadjan (Dutch tax specialist), L. van der Veen (Dutch tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Dutch tax considerations and assumptions.	0.6	\$ 819	\$ 491.40
Jess Commisso	03/23/21	0.6 Conference call between A. Rambhadjan (Dutch tax specialist), L. van der Veen (Dutch tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Dutch tax considerations and assumptions.	0.6	\$ 350	\$ 210.00
Ashley Armfield	03/23/21	0.6 Conference call between S. Juon (Swiss tax specialist), D. Lipp (Swiss tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Swiss tax considerations and assumptions	0.6	\$ 534	\$ 320.40
Devon Rowles	03/23/21	0.6 Conference call between S. Juon (Swiss tax specialist), D. Lipp (Swiss tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Swiss tax considerations and assumptions	0.6	\$ 350	\$ 210.00

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Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Diego Lipp	03/23/21	0.6 Conference call between S. Juon (Swiss tax specialist), D. Lipp (Swiss tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Swiss tax considerations and assumptions	0.6	\$ 430	\$ 258.00
Isaac Hirsch	03/23/21	0.6 Conference call between S. Juon (Swiss tax specialist), D. Lipp (Swiss tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Swiss tax considerations and assumptions	0.6	\$ 819	\$ 491.40
Jess Commisso	03/23/21	0.6 Conference call between S. Juon (Swiss tax specialist), D. Lipp (Swiss tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Swiss tax considerations and assumptions	0.6	\$ 350	\$ 210.00
Simon Juon	03/23/21	0.6 Conference call between S. Juon (Swiss tax specialist), D. Lipp (Swiss tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Swiss tax considerations and assumptions	0.6	\$ 850	\$ 510.00
Ashley Armfield	03/23/21	0.6 Updates to the Purdue cash tax model assumptions based on latest assumptions included in cash tax model.	0.6	\$ 534	\$ 320.40
Ashley Armfield	03/23/21	Conference call between R. Lijzenga (Luxembourg tax specialist), E. Lebas (Luxembourg tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Luxembourg tax considerations and assumptions.	0.6	\$ 534	\$ 320.40
Devon Rowles	03/23/21	Conference call between R. Lijzenga (Luxembourg tax specialist), E. Lebas (Luxembourg tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Luxembourg tax considerations and assumptions.	0.6	\$ 350	\$ 210.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Emilien Lebas	03/23/21	Conference call between R. Lijzenga (Luxembourg tax specialist), E. Lebas (Luxembourg tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Luxembourg tax considerations and assumptions.	0.6	\$ 985	\$ 591.00
Isaac Hirsch	03/23/21	Conference call between R. Lijzenga (Luxembourg tax specialist), E. Lebas (Luxembourg tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Luxembourg tax considerations and assumptions.	0.6	\$ 819	\$ 491.40
Jess Commisso	03/23/21	Conference call between R. Lijzenga (Luxembourg tax specialist), E. Lebas (Luxembourg tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Luxembourg tax considerations and assumptions.	0.6	\$ 350	\$ 210.00
Robin Lijzenga	03/23/21	Conference call between R. Lijzenga (Luxembourg tax specialist), E. Lebas (Luxembourg tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the Purdue cash tax model, specifically regarding Luxembourg tax considerations and assumptions.	0.6	\$ 730	\$ 438.00
Ashley Armfield	03/23/21	0.8 Analyzed newest version of cash tax model output in comparison to prior version of model circulated to external counsel (Akin & Davis Polk) to consider the key drivers of change.	0.8	\$ 534	\$ 427.20
Devon Rowles	03/23/21	0.9 Drafting email to KPMG Netherlands regarding specific Dutch tax considerations/assumptions in connection with the updated Purdue cash tax model	0.9	\$ 350	\$ 315.00
Isaac Hirsch	03/23/21	1.4 Performed an international tax managing director review of analysis of withholding on proposed transfers	1.4	\$ 819	\$ 1,146.60
Casey Nunez	03/23/21	(1.8) Performed an M&A Tax Managing Director review of updates to cash tax modeling for withholding tax revisions.	1.8	\$ 794	\$ 1,429.20
Ashley Armfield	03/23/21	1.8 Updating cash tax model disposition inputs and functionality based on call with KPMG WNT review team (on same day).	1.8	\$ 534	\$ 961.20
Anouk Portengen	03/23/21	Perform analysis of Dutch non-resident taxation rules on certain potential transactions.	2.3	\$ 295	\$ 678.50

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	03/23/21	(2.9) Perform international tax Managing director review of summary related to cash tax model for purposes of delivery of same to Akin and DPW	2.9	\$ 819	\$ 2,375.10
Lukas van der Veen	03/24/21	Draft e-mail to J. Commisso (KPMG US) with critical assumptions relating to Dutch non-resident taxation rules on distributions.	0.6	\$ 565	\$ 339.00
Jess Commisso	03/24/21	0.4 Review of updated cash tax model to ensure accuracy prior to sharing with external bankruptcy team.	0.4	\$ 350	\$ 140.00
Douglas Holland	03/24/21	0.5 Performed KPMG WNT review of cover email to send to creditor counsel explaining changes to KPMG Model of cash tax consequences and concurrently revised (as needed).	0.5	\$ 985	\$ 492.50
Robin Lijzenga	03/24/21	Review latest slide deck regarding the Mundipharma Disposition Analysis from a Luxembourg tax perspective.	0.5	\$ 730	\$ 365.00
Emilien Lebas	03/24/21	Performed KPMG Luxembourg Partner review of the draft high-level Luxembourg direct tax comments on the latest Mundipharma Disposition Analysis slide deck	0.6	\$ 985	\$ 591.00
Ashley Armfield	03/24/21	0.7 Drafted email to be sent to external counsel (Akin, Davis Polk) regarding updated cash tax model deliverable.	0.7	\$ 534	\$ 373.80
Ashley Armfield	03/24/21	0.7 Updated the Purdue cash tax deliverable based on managing director comments received via email.	0.7	\$ 534	\$ 373.80
Isaac Hirsch	03/24/21	(0.8) Performed tax analysis of non-US withholding tax rates based on changes in 2021 tax law.	0.8	\$ 819	\$ 655.20
Lukas van der Veen	03/24/21	Perform analysis of Dutch non-resident taxation rules on certain proposed transactions.	1.0	\$ 565	\$ 565.00
Aroen Rambhadjan	03/24/21	Performed Dutch Partner review of analysis of certain Dutch taxation rules on certain proposed transactions, performed by W. de Win (KPMG Netherlands), L. van der Veen (KPMG Netherlands) and A. Portengen (KPMG Netherlands) (0.6); Drafted e-mail with critical assumptions resulting from analysis to be shared with J. Commisso (KPMG US) on March 24, 2021 (0.4)	1.0	\$ 884	\$ 884.00
Ashley Armfield	03/24/21	(1.4) Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan;	1.4	\$ 534	\$ 747.60
Casey Nunez	03/24/21	(1.4) Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan;	1.4	\$ 794	\$ 1,111.60

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Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	03/24/21	(1.4) Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan;	1.4	\$ 350	\$ 490.00
Isaac Hirsch	03/24/21	(1.4) Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan;	1.4	\$ 819	\$ 1,146.60
Jess Commisso	03/24/21	(1.4) Call with I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) to discuss updates to the Purdue cash tax model pursuant to the newly filed Chapter 11 plan;	1.4	\$ 350	\$ 490.00
Isaac Hirsch	03/24/21	(1.4) Managing director review of latest cash tax model deliverable for purposes of circulating same to Davis Polk and Akin Gump	1.4	\$ 819	\$ 1,146.60
Wouter de Win	03/24/21	Review analysis on application of Dutch non-resident taxation rules on certain proposed transactions.	1.6	\$ 750	\$ 1,200.00
Robin Lijzenga	03/24/21	Manager review latest slide deck regarding Luxembourg tax considerations (0.7); Drafted high-level Luxembourg direct tax comments (i.e. withholding tax comments) to J. Commisso (KPMG US) regarding current structure (0.9).	1.6	\$ 730	\$ 1,168.00
Ashley Armfield	03/24/21	2.6 Updating cash tax model based on discussion with KPMG project team (call same day).	2.6	\$ 534	\$ 1,388.40
Isaac Hirsch	03/24/21	(2.7) Performed international tax managing director review of list of assumptions in cash tax model for purposes of circulating the same to Davis Polk and Akin Gump;	2.7	\$ 819	\$ 2,211.30
Isaac Hirsch	03/25/21	Performed final Managing Director review of updated summary of cash tax model in preparation for delivery to Akin and DPW	0.9	\$ 819	\$ 737.10
Ashley Armfield	03/25/21	1.3 Senior Associate review of assumptions related to changes associated with cash tax modeling.	1.3	\$ 534	\$ 694.20
Ashley Armfield	03/26/21	0.4 Drafting email to core team (I. Hirsch, C. Nunez, D. Rowles, J. Commisso) regarding next steps of cash tax modeling following call with external counsel (the same day).	0.4	\$ 534	\$ 213.60
Ashley Armfield	03/26/21	0.5 Created updated executive summary for effective tax rates based on current scenarios (24 total).	0.5	\$ 534	\$ 267.00

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Bankruptcy Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	03/26/21	(0.6) Call with I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) in preparation for external discussion with client regarding cash tax model results per the newly filed Chapter 11 plan;	0.6	\$ 534	\$ 320.40
Casey Nunez	03/26/21	(0.6) Call with I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) in preparation for external discussion with client regarding cash tax model results per the newly filed Chapter 11 plan;	0.6	\$ 794	\$ 476.40
Isaac Hirsch	03/26/21	(0.6) Call with I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) in preparation for external discussion with client regarding cash tax model results per the newly filed Chapter 11 plan;	0.6	\$ 819	\$ 491.40
Jess Commisso	03/26/21	(0.6) Call with I. Hirsch (International tax core US team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) in preparation for external discussion with client regarding cash tax model results per the newly filed Chapter 11 plan;	0.6	\$ 350	\$ 210.00
Casey Nunez	03/26/21	(0.8) Review of Purdue cash tax modeling results in preparation for upcoming call with law firms;	0.8	\$ 794	\$ 635.20
Ashley Armfield	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 534	\$ 480.60
Casey Nunez	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 794	\$ 714.60
Isaac Hirsch	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 819	\$ 737.10

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 985	\$ 886.50
Howard Steinberg	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 856	\$ 770.40
Jess Commisso	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 350	\$ 315.00
Mark Hoffenberg	03/26/21	(0.9) Call with Davis Polk (T. Matlock), Akin (H. Jacobson), FTI Consulting (S. Joffe), M. Hoffenberg (KPMG WNT), H. Steinberg (KPMG M&A), D. Holland (KPMG WNT), I. Hirsch (KPMG International tax core team member), C. Nunez (KPMG M&A), A. Armfield (KPMG M&A), and J. Commisso (KPMG M&A) to discuss certain updated tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.9	\$ 980	\$ 882.00
Isaac Hirsch	03/26/21	(1.1) Prepare for upcoming call with Akin and DPW regarding Purdue cash tax modeling by reviewing the cash tax model deliverable;	1.1	\$ 819	\$ 900.90
Ashley Armfield	03/26/21	1.3 Updated the Purdue cash tax model to illustrate effective tax rates per request by external counsel (Davis Polk).	1.3	\$ 534	\$ 694.20
Ashley Armfield	03/29/21	(0.7) Meeting with S. Salmon (KPMG state & local tax expert - Partner), I. Hirsch (KPMG Core team member - Managing Director International tax), C. Nunez (KPMG Core team member - Managing Director M&A tax), and A. Armfield (KPMG Core team member - Senior Associate M&A tax) to discuss state and local tax open items and next steps pursuant to cash tax modeling;	0.7	\$ 534	\$ 373.80

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	03/29/21	(0.7) Meeting with S. Salmon (KPMG state & local tax expert - Partner), I. Hirsch (KPMG Core team member - Managing Director International tax), C. Nunez (KPMG Core team member - Managing Director M&A tax), and A. Armfield (KPMG Core team member - Senior Associate M&A tax) to discuss state and local tax open items and next steps pursuant to cash tax modeling;	0.7	\$ 794	\$ 555.80
Isaac Hirsch	03/29/21	(0.7) Meeting with S. Salmon (KPMG state & local tax expert - Partner), I. Hirsch (KPMG Core team member - Managing Director International tax), C. Nunez (KPMG Core team member - Managing Director M&A tax), and A. Armfield (KPMG Core team member - Senior Associate M&A tax) to discuss state and local tax open items and next steps pursuant to cash tax modeling;	0.7	\$ 819	\$ 573.30
Scott Salmon	03/29/21	(0.7) Meeting with S. Salmon (KPMG state & local tax expert - Partner), I. Hirsch (KPMG Core team member - Managing Director International tax), C. Nunez (KPMG Core team member - Managing Director M&A tax), and A. Armfield (KPMG Core team member - Senior Associate M&A tax) to discuss state and local tax open items and next steps pursuant to cash tax modeling;	0.7	\$ 905	\$ 633.50
Ashley Armfield	03/29/21	(1.1) Meeting with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss key takeaways from external call last week (with Akin and Davis Polk) and related changes to cash tax modeling;	1.1	\$ 534	\$ 587.40
Casey Nunez	03/29/21	(1.1) Meeting with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss key takeaways from external call last week (with Akin and Davis Polk) and related changes to cash tax modeling;	1.1	\$ 794	\$ 873.40
Isaac Hirsch	03/29/21	(1.1) Meeting with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss key takeaways from external call last week (with Akin and Davis Polk) and related changes to cash tax modeling;	1.1	\$ 819	\$ 900.90
Casey Nunez	03/29/21	Performed M&A Tax Managing Director review of most recent updates to global cash tax model.	3.3	\$ 794	\$ 2,620.20
Isaac Hirsch	03/30/21	Perform international tax managing director review of updated cash tax model with focus on effective tax rates	0.4	\$ 819	\$ 327.60
Howard Steinberg	03/30/21	Performed M&A tax partner review of most recent updates to cash tax model, specifically with a focus on effective tax rates and key modeling assumptions/methodologies.	1.8	\$ 856	\$ 1,540.80
Wendy Shaffer	03/31/21	0.1 Review court docket information (related to tax consulting services) sent by YCS&T and 0.1 communication with C. Nunez (KPMG) regarding go forward related to same.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	03/31/21	0.2 Updated share drive to include Zohar docket updates sent by YCS&T per direction from C. Nunez (KPMG).	0.2	\$ 202	\$ 40.40
Casey Nunez	03/31/21	(1.1) Performed M&A Tax Managing Director review of additional refinements to current iteration of cash tax model	1.1	\$ 794	\$ 873.40
Total Bankruptcy Tax Consulting Services			273.7		\$ 171,720.60

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		Total Non-Working Travel Time			<u>\$ -</u>

EXHIBIT C3

Purdue Pharma L.P.
Case No. 19-23649
Retention Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
 February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/04/21	0.2 Updates Purdue 12th monthly fee application per direction from Davis Polk and send 0.1 email with follow-up question regarding same, 0.2 Finalized (PDF) updated version and send to Davis Polk for filing, 0.1 review court docket for bankruptcy updates as well as objection deadline related to Purdue Pharma monthly fee application;	0.6	\$ 202	\$ 121.20
Wendy Shaffer	02/09/21	0.2 Prepared Purdue 12th monthly fee statement in Excel to send to fee examiner and 0.1 send copy of same to M. Plangman (KPMG) for approval;	0.3	\$ 202	\$ 60.60
Wendy Shaffer	02/09/21	0.7 Begin to draft 4th Interim Fee Application documents for Purdue.	0.7	\$ 202	\$ 141.40
Wendy Shaffer	02/10/21	0.1 Began to prepare exhibits for Purdue 13th monthly fee statement	0.1	\$ 202	\$ 20.20
Wendy Shaffer	02/10/21	0.1 Drafted email to T. Nobis (Purdue Fee Examiner) to provide copy of KPMG's 12th monthly fee statement in Excel - as requested;	0.1	\$ 202	\$ 20.20
Wendy Shaffer	02/10/21	0.1 Review of work in progress report to confirm billable hours for Purdue for the monthly of January; 0.1 send via email to T. Williams (KPMG) to incorporate assigned data received from professionals as of 2/10/21;	0.2	\$ 202	\$ 40.40
Wendy Shaffer	02/10/21	1.8 Updated designated portion of Purdue Pharma 13th monthly fee statement to include data received from professionals as of 2/10/21;	1.8	\$ 202	\$ 363.60
Wendy Shaffer	02/11/21	0.2 Finalized Purdue 13th monthly fee statement exhibits and 0.1 send to A. Armfield (KPMG) for review with regards to previous comments from Davis Polk.	0.3	\$ 202	\$ 60.60
Wendy Shaffer	02/15/21	0.3 Finalized exhibit C4 of Purdue 13th monthly fee statement and 0.1 send copy of same to M. Plangman (KPMG) for initial review;	0.4	\$ 202	\$ 80.80
Wendy Shaffer	02/15/21	0.6 Updated Purdue Pharma 13th monthly fee statement exhibits per direction from A. Armfield (KPMG).	0.6	\$ 202	\$ 121.20
Wendy Shaffer	02/16/21	0.8 Began to combine data form Purdue monthly fee statements for inclusion in Purdue 4th Interim statement;	0.8	\$ 202	\$ 161.60
Monica Plangman	02/19/21	Director review and concurrently provide comments regarding January fee statement.	0.5	\$ 279	\$ 139.50
Wendy Shaffer	02/21/21	Updates to Purdue Pharma 13th monthly fee statement per direction from M. Plangman (KPMG Director);	0.6	\$ 202	\$ 121.20
Wendy Shaffer	02/22/21	0.1 Drafted email to D. Consla (Davis Polk) to request filing and service of KPMG's 13th monthly fee statement;	0.1	\$ 202	\$ 20.20
Wendy Shaffer	02/22/21	0.1 Finalized Purdue Pharma 13th monthly cover sheet and send to M. Plangman (KPMG) for review;	0.1	\$ 202	\$ 20.20
Wendy Shaffer	02/22/21	0.1 Finalized (PDF) Purdue 13th monthly fee statement and 0.1 send via email to M. Plangman (KPMG) to request final approval;	0.2	\$ 202	\$ 40.40
Wendy Shaffer	02/22/21	0.2 Drafted email to H. Steinberg (KPMG) to request approval of Purdue Pharma 13th monthly fee statement and advise regarding next steps related to KPMG 4th Interim application;	0.2	\$ 202	\$ 40.40
Monica Plangman	02/22/21	Director review of monthly fee statement and concurrently provide comments.	0.2	\$ 279	\$ 55.80

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/22/21	0.4 Continued to draft Purdue Pharma 4th Interim fee application documents by incorporating data from 13th monthly fee statement.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	02/22/21	0.5 Updates to Purdue Pharma 13th monthly fee statement to include data received from professionals.	0.5	\$ 202	\$ 101.00
Wendy Shaffer	02/23/21	0.3 Begin to prepare Purdue Pharma February monthly fee statement exhibits.	0.3	\$ 202	\$ 60.60
Wendy Shaffer	02/24/21	0.1 Drafted email to D. Consola (Davis Polk) regarding status of review of KPMG's 13th monthly fee statement; 0.2 updates to Purdue Pharma 13th monthly fee statement per M. Pera (Davis Polk) and 0.1 drafted email with follow-up question; 0.1 Finalized (PDF) updated version of the fee statement and 0.1 send via email to M. Pera (Davis Polk) to for filing and service;	0.6	\$ 202	\$ 121.20
Monica Plangman	02/25/21	Director review and approval of fee examiner file.	0.1	\$ 279	\$ 27.90
Wendy Shaffer	02/25/21	1.8 Continued to draft Purdue Pharma 4th Interim fee application documents;	1.8	\$ 202	\$ 363.60
Wendy Shaffer	02/26/21	0.1 Send copies of Purdue Pharma monthly fee apps in the 4th interim period to A. Armfield (KPMG) to assist in creation of description of services for 4th Interim Narrative;	0.1	\$ 202	\$ 20.20
Wendy Shaffer	02/26/21	0.2 Drafted emails to US Trustee and Fee examiner to provide copies of KPMG's 13th monthly fee statement.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	02/26/21	0.2 Finalized Purdue Pharma 4th interim fee application documents and 0.1 send copy of same to M. Plangman (KPMG) to request Director review;	0.3	\$ 202	\$ 60.60
Wendy Shaffer	03/08/21	0.2 Updates to Purdue Pharma 4th Interim fee statement documents per direction from M. Plangman (KPMG) and 0.1 send copy of same to C. Nunez (KPMG) and H. Steinberg (KPMG) for review/approval.	0.3	\$ 202	\$ 60.60
Wendy Shaffer	03/10/21	0.2 Updates to Purdue PDF per direction from M. Plangman (KPMG) and re-PDF and 0.1 send copy of same to Davis Polk to request filing and service;	0.3	\$ 202	\$ 60.60
Wendy Shaffer	03/10/21	0.4 Updates to Purdue Pharma 14th monthly fee statement to include data received from professionals as of 3/10/2021;	0.4	\$ 202	\$ 80.80
Wendy Shaffer	03/10/21	0.3 Finalized (PDF) Purdue Pharma 4th Interim Application and 0.1 send to M. Plangman (KPMG) for final approval. Prepared allocation spreadsheet	0.4	\$ 202	\$ 80.80
Wendy Shaffer	03/11/21	0.2 Review of Work in Progress report to confirm billable hours received to date to be included in Purdue Pharma 14th monthly fee statement;	0.2	\$ 202	\$ 40.40
Wendy Shaffer	03/11/21	0.9 Updates to Purdue Pharma 14th monthly fee statement to include data received from professionals as of 3/11/2021;	0.9	\$ 202	\$ 181.80
Wendy Shaffer	03/24/21	0.2 Updates to Purdue Pharma 14th monthly fee statement to include data received from professionals as of 3.25.2020;	0.2	\$ 202	\$ 40.40
Wendy Shaffer	03/25/21	0.1 Drafted email to C. Nunez (KPMG) re suggest filing a combined Feb/March fee app for Purdue and 0.1 drafted email to Davis Polk to advise regarding same.	0.2	\$ 202	\$ 40.40

EXHIBIT C4

Purdue Pharma L.P.
Case No. 19-23649
Fee Application Preparation Services
February 1, 2021 through March 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	03/30/21	0.1 Updates to Purdue Pharma 14th monthly fee statement to include data received from KPMG foreign member firms;	0.1	\$ 202	\$ 20.20
Total Fee Application Preparation Services			<u>15.1</u>		<u>\$ 3,111.80</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses
February 1, 2021 through March 31, 2021

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.
Case No. 19-23649
Detail of Out of Pocket Expenses
February 1, 2021 through March 31, 2021

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 2

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**FIFTEENTH MONTHLY FEE STATEMENT OF KPMG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM APRIL 1, 2021 THROUGH APRIL 30, 2021**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	April 1, 2021 through April 30, 2021
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 100,865.00
Less 20% Holdback:	\$ (20,173.00)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 80,692.00

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: June 2, 2021

/s/ Howard Steinberg

Howard Steinberg

Partner, KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional
April 1, 2021 through April 30, 2021

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Ashley Armfield	Senior Associate - M&A Tax	US	36.9	\$ 534	\$ 19,704.60
Casey Nunez	Managing Director - M&A Tax	US	15.6	\$ 794	\$ 12,386.40
Devon Rowles	Associate - M&A Tax	US	21.7	\$ 350	\$ 7,595.00
Douglas Holland	Principal - Washington National Tax	US	2.8	\$ 985	\$ 2,758.00
Howard Steinberg	Partner - M&A Tax	US	24.1	\$ 856	\$ 20,629.60
Isaac Hirsch	Managing Director - International Tax	US	20.7	\$ 819	\$ 16,953.30
Jared Curzan	Manager - International Tax	US	5.5	\$ 650	\$ 3,575.00
Jess Commisso	Associate - M&A Tax	US	17.6	\$ 350	\$ 6,160.00
Mark Hoffenberg	Principal - Washington National Tax	US	5.2	\$ 980	\$ 5,096.00
Monica Plangman	Director - Bankruptcy	US	3.1	\$ 279	\$ 864.90
Scott Salmon	Partner - Washington National Tax	US	2.2	\$ 905	\$ 1,991.00
Wendy Shaffer	Manager - Bankruptcy	US	15.6	\$ 202	\$ 3,151.20
Subtotal of Hours and Discounted Fees			171.0		\$ 100,865.00
Total Discounted Fees					\$ 100,865.00
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 100,865.00
Less Holdback Adjustment (20%)					\$ (20,173.00)
Net Requested Fees & Out of Pocket Expenses					\$ 80,692.00
Blended Hourly Rate				\$ 589.85	

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
April 1, 2021 through April 30, 2021

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	152.3	\$ 96,848.90
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	18.7	\$ 4,016.10
Total		<u>171.0</u>	<u>\$ 100,865.00</u>

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Scott Salmon	04/01/21	Began KPMG WNT (Washington National Tax) level research into certain tax considerations (0.3) and drafted a list of items for consideration and discussion to provide to KPMG project team (0.1)	0.4	\$ 905	\$ 362.00
Ashley Armfield	04/01/21	0.7 Senior Associate review of KPMG prepared structure deck for disposition structures and location of certain subsidiaries pursuant to request from L. Altus (Davis Polk).	0.7	\$ 534	\$ 373.80
Ashley Armfield	04/01/21	0.8 Drafting email response regarding certain subsidiaries involved in proposed dispositions pursuant to Davis Polk & Wardwell (DPW) request from L. Altus.	0.8	\$ 534	\$ 427.20
Isaac Hirsch	04/01/21	(1.4) Prepare for call with Norton Rose, Debevoise & Plimpton, Akin, and Davis Polk (taking place on 4/2) by reviewing most current version of Purdue cash tax model.	1.4	\$ 819	\$ 1,146.60
Ashley Armfield	04/01/21	1.6 Meeting with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss key items of cash tax modeling and settlement in preparation for external call with Norton Rose, Debevoise, Akin, and Davis Polk (taking place on 4/2).	1.6	\$ 534	\$ 854.40
Casey Nunez	04/01/21	1.6 Meeting with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss key items of cash tax modeling and settlement in preparation for external call with Norton Rose, Debevoise, Akin, and Davis Polk (taking place on 4/2).	1.6	\$ 794	\$ 1,270.40
Isaac Hirsch	04/01/21	1.6 Meeting with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss key items of cash tax modeling and settlement in preparation for external call with Norton Rose, Debevoise, Akin, and Davis Polk (taking place on 4/2).	1.6	\$ 819	\$ 1,310.40
Howard Steinberg	04/01/21	Prepare for call with Norton Rose, Debevoise & Plimpton, Akin, and Davis Polk (taking place on 4/2) by performing partner review of the most current version of Purdue cash tax model.	1.6	\$ 856	\$ 1,369.60
Ashley Armfield	04/02/21	0.3 Drafted email to team regarding key takeaways from external call related to terms of settlement and effective tax rate.	0.3	\$ 534	\$ 160.20
Ashley Armfield	04/02/21	0.3 Reviewing bankruptcy court docket, as of 4/2/2021, to identify pertinent information relating to the settlement.	0.3	\$ 534	\$ 160.20
Ashley Armfield	04/02/21	(0.4) Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss next steps to prepare for external discussion with external counsel (Debevoise & Plimpton, Davis Polk, Akin Gump, etc.) regarding the settlement.	0.4	\$ 534	\$ 213.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	04/02/21	(0.4) Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss next steps to prepare for external discussion with external counsel (Debevoise & Plimpton, Davis Polk, Akin Gump, etc.) regarding the settlement.	0.4	\$ 794	\$ 317.60
Howard Steinberg	04/02/21	(0.4) Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss next steps to prepare for external discussion with external counsel (Debevoise & Plimpton, Davis Polk, Akin Gump, etc.) regarding the settlement.	0.4	\$ 856	\$ 342.40
Isaac Hirsch	04/02/21	(0.4) Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss next steps to prepare for external discussion with external counsel (Debevoise & Plimpton, Davis Polk, Akin Gump, etc.) regarding the settlement.	0.4	\$ 819	\$ 327.60
Mark Hoffenberg	04/02/21	(0.4) Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss next steps to prepare for external discussion with external counsel (Debevoise & Plimpton, Davis Polk, Akin Gump, etc.) regarding the settlement.	0.4	\$ 980	\$ 392.00
Ashley Armfield	04/02/21	(1.0) External call with family counsel and other external counsel, Alix Partners (G. Koch), FTI (S. Joffe), Davis Polk (L. Altus), Akin Gump (H. Jacobson), Debevoise (J. Rosen), Milbank (B. Kennedy), Norton Rose (L. Schreyer), Kramer Levin (H. Stoopack), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss terms of settlement and effective tax rate.	1.0	\$ 534	\$ 534.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	04/02/21	(1.0) External call with family counsel and other external counsel, Alix Partners (G. Koch), FTI (S. Joffee), Davis Polk (L. Altus), Akin Gump (H. Jacobson), Debevoise (J. Rosen), Milbank (B. Kennedy), Norton Rose (L. Schreyer), Kramer Levin (H. Stoopack), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss terms of settlement and effective tax rate.	1.0	\$ 794	\$ 794.00
Howard Steinberg	04/02/21	(1.0) External call with family counsel and other external counsel Alix Partners (G. Koch), FTI (S. Joffee), Davis Polk (L. Altus), Akin Gump (H. Jacobson), Debevoise (J. Rosen), Milbank (B. Kennedy), Norton Rose (L. Schreyer), Kramer Levin (H. Stoopack), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss terms of settlement and effective tax rate.	1.0	\$ 856	\$ 856.00
Isaac Hirsch	04/02/21	(1.0) External call with family counsel and other external counsel Alix Partners (G. Koch), FTI (S. Joffee), Davis Polk (L. Altus), Akin Gump (H. Jacobson), Debevoise (J. Rosen), Milbank (B. Kennedy), Norton Rose (L. Schreyer), Kramer Levin (H. Stoopack), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss terms of settlement and effective tax rate.	1.0	\$ 819	\$ 819.00
Mark Hoffenberg	04/02/21	(1.0) External call with family counsel and other external counsel, Alix Partners (G. Koch), FTI (S. Joffee), Davis Polk (L. Altus), Akin Gump (H. Jacobson), Debevoise (J. Rosen), Milbank (B. Kennedy), Norton Rose (L. Schreyer), Kramer Levin (H. Stoopack), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member) to discuss terms of settlement and effective tax rate.	1.0	\$ 980	\$ 980.00
Casey Nunez	04/02/21	(1.3) Preparation for upcoming call with family counsel by reviewing key tax drivers in cash tax modeling.	1.3	\$ 794	\$ 1,032.20
Ashley Armfield	04/02/21	1.3 Review of updates that may be pertinent following discussion with external counsel (same day) regarding the estimated effective tax rate.	1.3	\$ 534	\$ 694.20
Scott Salmon	04/02/21	(1.5) Finalized WNT level research of certain tax considerations and (0.3) drafted detailed email with list of findings to KPMG project team for consideration and discussion	1.8	\$ 905	\$ 1,629.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	04/02/21	Preparation for upcoming call with family counsel by reviewing assumptions/methodologies utilized in the most recent version of the Purdue cash tax model	2.0	\$ 856	\$ 1,712.00
Ashley Armfield	04/05/21	(1.1) Participated in catch-up call with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss family effective tax rates and key assumptions	1.1	\$ 534	\$ 587.40
Casey Nunez	04/05/21	(1.1) Participated in catch-up call with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss family effective tax rates and key assumptions	1.1	\$ 794	\$ 873.40
Isaac Hirsch	04/05/21	(1.1) Participated in catch-up call with I. Hirsch, C. Nunez, and A. Armfield (all KPMG core M&A team) to discuss family effective tax rates and key assumptions	1.1	\$ 819	\$ 900.90
Casey Nunez	04/05/21	(1.2) Performed M&A Tax Managing Director review of list of certain foreign subsidiaries as requested by clients.	1.2	\$ 794	\$ 952.80
Isaac Hirsch	04/05/21	(1.2) Performed managing director review of updated cash tax model deliverable related to family effective tax rates for purposes of sending same to Akin and DPW.	1.2	\$ 819	\$ 982.80
Howard Steinberg	04/05/21	Performed partner level review of latest tax research regarding state trust (0.8) and list of certain foreign subsidiaries as requested by client (0.6)	1.4	\$ 856	\$ 1,198.40
Ashley Armfield	04/06/21	0.4 Drafting email to J. Commisso (KPMG) regarding to-do items pursuant to providing an updated cash tax deliverable and responding to client request.	0.4	\$ 534	\$ 213.60
Ashley Armfield	04/06/21	(0.6) Discussion with C. Nunez and A. Armfield (both KPMG core M&A team) to discuss certain foreign subsidiaries within disposition structures.	0.6	\$ 534	\$ 320.40
Casey Nunez	04/06/21	(0.6) Discussion with C. Nunez and A. Armfield (both KPMG core M&A team) to discuss certain foreign subsidiaries within disposition structures.	0.6	\$ 794	\$ 476.40
Casey Nunez	04/06/21	(0.7) Performed M&A Managing Director review of state tax request list provided by KPMG state and local tax team	0.7	\$ 794	\$ 555.80
Ashley Armfield	04/06/21	0.8 Updating Purdue cash tax model to include break out of family A versus Family B results pursuant to request from external counsel (Davis Polk. and Akin Gump).	0.8	\$ 534	\$ 427.20
Ashley Armfield	04/06/21	0.9 Drafting summary of results, to send via email to KPMG Washington National Tax group, regarding cash tax modeling pursuant to ultimately sharing with external counsel.	0.9	\$ 534	\$ 480.60
Ashley Armfield	04/06/21	2.3 Performed Senior Associate review and concurrently updated draft email of certain foreign subsidiaries present in disposition structures.	2.3	\$ 534	\$ 1,228.20
Jess Commisso	04/06/21	3.1 Performed analysis of current disposition entity structures to determine inclusion of certain foreign subsidiaries.	3.1	\$ 350	\$ 1,085.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	04/07/21	(0.3) Perform M&A Tax Managing Director review of draft transmittal email to clients to relay tax modeling updates and certain foreign subsidiaries.	0.3	\$ 794	\$ 238.20
Casey Nunez	04/07/21	(1.1) Perform M&A Tax Managing Director review of updated cash tax model deliverable to present various scenarios.	1.1	\$ 794	\$ 873.40
Howard Steinberg	04/07/21	Performed Partner level review of updated client deliverable, which includes summary of effective tax rates between families for each model scenario.	1.4	\$ 856	\$ 1,198.40
Ashley Armfield	04/08/21	(0.3) Discussion with I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A tax core US team member), A. Armfield (KPMG M&A tax core US team member), D. Rowles (KPMG M&A tax core US team member), and J. Commisso (KPMG M&A tax core US team member) regarding status of cash tax model deliverable per the newly filed Chapter 11 plan.	0.3	\$ 534	\$ 160.20
Casey Nunez	04/08/21	(0.3) Discussion with I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A tax core US team member), A. Armfield (KPMG M&A tax core US team member), D. Rowles (KPMG M&A tax core US team member), and J. Commisso (KPMG M&A tax core US team member) regarding status of cash tax model deliverable per the newly filed Chapter 11 plan.	0.3	\$ 794	\$ 238.20
Devon Rowles	04/08/21	(0.3) Discussion with I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A tax core US team member), A. Armfield (KPMG M&A tax core US team member), D. Rowles (KPMG M&A tax core US team member), and J. Commisso (KPMG M&A tax core US team member) regarding status of cash tax model deliverable per the newly filed Chapter 11 plan.	0.3	\$ 350	\$ 105.00
Isaac Hirsch	04/08/21	(0.3) Discussion with I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A tax core US team member), A. Armfield (KPMG M&A tax core US team member), D. Rowles (KPMG M&A tax core US team member), and J. Commisso (KPMG M&A tax core US team member) regarding status of cash tax model deliverable per the newly filed Chapter 11 plan.	0.3	\$ 819	\$ 245.70
Jess Commisso	04/08/21	(0.3) Discussion with I. Hirsch (KPMG International tax core US team member), C. Nunez (KPMG M&A tax core US team member), A. Armfield (KPMG M&A tax core US team member), D. Rowles (KPMG M&A tax core US team member), and J. Commisso (KPMG M&A tax core US team member) regarding status of cash tax model deliverable per the newly filed Chapter 11 plan.	0.3	\$ 350	\$ 105.00
Isaac Hirsch	04/08/21	(1.4) Performed managing director review of latest draft deliverable, which includes summary of effective tax rates between families for various scenarios.	1.4	\$ 819	\$ 1,146.60

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	04/08/21	Performed Partner review of transmittal letter for latest deliverable which summarizes effective tax rates for various scenarios (0.8); Partner review of the state tax information request list provided by KPMG state & local tax team (0.7)	1.5	\$ 856	\$ 1,284.00
Ashley Armfield	04/09/21	0.3 Call with I. Hirsch and A. Armfield (both Core M&A tax team) to discuss updates to be made on structures with certain foreign subsidiaries.	0.3	\$ 534	\$ 160.20
Isaac Hirsch	04/09/21	0.3 Call with I. Hirsch and A. Armfield (both Core M&A tax team) to discuss updates to be made on structures with certain foreign subsidiaries.	0.3	\$ 819	\$ 245.70
Ashley Armfield	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 534	\$ 267.00
Casey Nunez	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 794	\$ 397.00
Devon Rowles	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 350	\$ 175.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 985	\$ 492.50
Howard Steinberg	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 856	\$ 428.00
Isaac Hirsch	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 819	\$ 409.50
Mark Hoffenberg	04/09/21	0.5 Conference call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss key items related to Purdue cash tax modeling, including modeling assumptions and effective tax rates, pursuant to issuing client deliverable.	0.5	\$ 980	\$ 490.00
Ashley Armfield	04/09/21	0.7 Drafting email to be sent to external counsel regarding updated cash tax model with regards to deliverable related to certain foreign subsidiaries.	0.7	\$ 534	\$ 373.80
Ashley Armfield	04/09/21	0.9 Updating cash tax modeling pursuant to providing to external counsel (Davis Polk and Akin Gump) based on discussion with KPMG Washington National Tax team.	0.9	\$ 534	\$ 480.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	04/09/21	Performing partner level review of updated deliverable regarding certain foreign subsidiaries (0.9) and updated cash tax model deliverable, summarizing effective tax rates for various scenarios in preparation to send to the client (1.1)	2.0	\$ 856	\$ 1,712.00
Ashley Armfield	04/09/21	2.1 Updating deck related to certain foreign subsidiaries pursuant to discussion with KPMG managing director (I. Hirsch).	2.1	\$ 534	\$ 1,121.40
Isaac Hirsch	04/09/21	(2.2) Performed final international tax managing director review of cash tax model deliverable (for various scenarios) in preparation for sending same to Akin and DPW	2.2	\$ 819	\$ 1,801.80
Jared Curzan	04/12/21	Performed tax research on certain tax issues at the shareholder level.	2.7	\$ 650	\$ 1,755.00
Jared Curzan	04/13/21	(2.0) Continued, from prior day, to perform tax research related to potential tax attributes available at the trust level and (0.8) drafting email of findings for managing director review (I. Hirsch)	2.8	\$ 650	\$ 1,820.00
Howard Steinberg	04/14/21	Prepared for external call with advisors by reviewing updated client deliverable, with a focus on key tax drivers in cash tax modeling	1.4	\$ 856	\$ 1,198.40
Ashley Armfield	04/15/21	0.3 Conference call with I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for external call with other advisors regarding updated client deliverable and cash tax modeling assumptions.	0.3	\$ 534	\$ 160.20
Casey Nunez	04/15/21	0.3 Conference call with I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for external call with other advisors regarding updated client deliverable and cash tax modeling assumptions.	0.3	\$ 794	\$ 238.20
Devon Rowles	04/15/21	0.3 Conference call with I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for external call with other advisors regarding updated client deliverable and cash tax modeling assumptions.	0.3	\$ 350	\$ 105.00
Isaac Hirsch	04/15/21	0.3 Conference call with I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for external call with other advisors regarding updated client deliverable and cash tax modeling assumptions.	0.3	\$ 819	\$ 245.70

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	04/15/21	0.3 Conference call with I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for external call with other advisors regarding updated client deliverable and cash tax modeling assumptions.	0.3	\$ 350	\$ 105.00
Ashley Armfield	04/15/21	0.4 Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for discussion with Norton Rose regarding proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 534	\$ 213.60
Douglas Holland	04/15/21	0.4 Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for discussion with Norton Rose regarding proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 985	\$ 394.00
Howard Steinberg	04/15/21	0.4 Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for discussion with Norton Rose regarding proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 856	\$ 342.40
Isaac Hirsch	04/15/21	0.4 Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for discussion with Norton Rose regarding proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 819	\$ 327.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	04/15/21	0.4 Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for discussion with Norton Rose regarding proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 350	\$ 140.00
Mark Hoffenberg	04/15/21	0.4 Call with M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to prepare for discussion with Norton Rose regarding proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	0.4	\$ 980	\$ 392.00
Ashley Armfield	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 534	\$ 747.60
Devon Rowles	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 350	\$ 490.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 985	\$ 1,379.00
Howard Steinberg	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 856	\$ 1,198.40
Isaac Hirsch	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 819	\$ 1,146.60
Jess Commisso	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 350	\$ 490.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	04/15/21	(1.4) Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), H. Jacobson (Akin), L. Kelly (Norton Rose), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss a comparison of KPMG and Norton Rose’s proposed effective tax rates pursuant to the newly filed Chapter 11 plan of reorganization.	1.4	\$ 980	\$ 1,372.00
Isaac Hirsch	04/15/21	Prepared for call with L. Kelly (Norton Rose) by reviewing Norton Rose calculations (1.1) and updated cash tax model (1.2).	2.3	\$ 819	\$ 1,883.70
Howard Steinberg	04/15/21	Reviewing updated modeling assumptions (1.4) and newly filed Chapter 11 bankruptcy proceeding (1.4) to prepare for upcoming client call.	2.8	\$ 856	\$ 2,396.80
Devon Rowles	04/15/21	Reviewing updated modeling assumptions (1.3); reviewing cash tax model to prepare for client call (0.9); additional review of the newly filed Chapter 11 bankruptcy proceeding to ensure takeaways related to same (1.7).	3.9	\$ 350	\$ 1,365.00
Casey Nunez	04/16/21	(0.4) Reviewed summary of results from call with Debevoise in preparation for upcoming call with Davis Polk and Akin regarding effective tax rates.	0.4	\$ 794	\$ 317.60
Ashley Armfield	04/16/21	0.4 Drafting email to KPMG project team regarding key takeaways from external call with DPW and Akin (regarding cash tax model and effective tax rates).	0.4	\$ 534	\$ 213.60
Ashley Armfield	04/16/21	(0.7) Meeting with I. Hirsch (KPMG Core team - International tax) and A. Armfield (KPMG Core team – M&A) to discuss updates to be made to the cash tax model in preparation for external call with Davis Polk and Akin relating to entity valuations	0.7	\$ 534	\$ 373.80
Isaac Hirsch	04/16/21	(0.7) Meeting with I. Hirsch (KPMG Core team - International tax) and A. Armfield (KPMG Core team – M&A) to discuss updates to be made to the cash tax model in preparation for external call with Davis Polk and Akin relating to entity valuations	0.7	\$ 819	\$ 573.30
Ashley Armfield	04/16/21	(1.0) External call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), C. Nunez (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss the updated effective tax rates, specifically to adjust for revised cash tax modeling assumptions, and overall engagement next steps following discussion with Norton Rose.	1.0	\$ 534	\$ 534.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	04/16/21	(1.0) External call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), C. Nunez (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss the updated effective tax rates, specifically to adjust for revised cash tax modeling assumptions, and overall engagement next steps following discussion with Norton Rose.	1.0	\$ 794	\$ 794.00
Devon Rowles	04/16/21	(1.0) External call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), C. Nunez (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss the updated effective tax rates, specifically to adjust for revised cash tax modeling assumptions, and overall engagement next steps following discussion with Norton Rose.	1.0	\$ 350	\$ 350.00
Isaac Hirsch	04/16/21	(1.0) External call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), C. Nunez (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss the updated effective tax rates, specifically to adjust for revised cash tax modeling assumptions, and overall engagement next steps following discussion with Norton Rose.	1.0	\$ 819	\$ 819.00
Jess Commisso	04/16/21	(1.0) External call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), C. Nunez (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss the updated effective tax rates, specifically to adjust for revised cash tax modeling assumptions, and overall engagement next steps following discussion with Norton Rose.	1.0	\$ 350	\$ 350.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	04/16/21	(1.0) External call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), C. Nunez (KPMG M&A tax – core US team member), I. Hirsch (KPMG International tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), D. Rowles (KPMG M&A tax – core US team member), and J. Commisso (KPMG M&A tax – core US team member) to discuss the updated effective tax rates, specifically to adjust for revised cash tax modeling assumptions, and overall engagement next steps following discussion with Norton Rose.	1.0	\$ 980	\$ 980.00
Ashley Armfield	04/16/21	1.9 Updated the Purdue cash tax model for value allocation and key assumptions based on updated facts from external call on 4/15 with client and Norton Rose.	1.9	\$ 534	\$ 1,014.60
Isaac Hirsch	04/16/21	2.1 Prepare for call with DPW and Akin by reviewing updated cash tax model and assumptions - that reflects revisions since call with Norton Rose	2.1	\$ 819	\$ 1,719.90
Ashley Armfield	04/19/21	0.6 Brainstorming and concurrently drafting email to J. Commisso and D. Rowles (KPMG) regarding what information needs to be included in detailed cash tax model explanation.	0.6	\$ 534	\$ 320.40
Jess Commisso	04/19/21	1.2 Began to prepare process memo related to the Purdue cash tax model.	1.2	\$ 350	\$ 420.00
Ashley Armfield	04/20/21	0.4 Conference call between A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss drafting a memo which documents the methodologies utilized in the Purdue cash tax model, including specific inputs, key modeling assumptions, and overall flow of the tax calculation, to support prior client deliverables.	0.4	\$ 534	\$ 213.60
Devon Rowles	04/20/21	0.4 Conference call between A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss drafting a memo which documents the methodologies utilized in the Purdue cash tax model, including specific inputs, key modeling assumptions, and overall flow of the tax calculation, to support prior client deliverables.	0.4	\$ 350	\$ 140.00
Jess Commisso	04/20/21	0.4 Conference call between A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss drafting a memo which documents the methodologies utilized in the Purdue cash tax model, including specific inputs, key modeling assumptions, and overall flow of the tax calculation, to support prior client deliverables.	0.4	\$ 350	\$ 140.00
Jess Commisso	04/20/21	Continued (from 4/19) preparation of process memo related to the Purdue cash tax model.	3.9	\$ 350	\$ 1,365.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	04/20/21	Performed partner level review of the updated cash tax model and concurrently drafted email to KPMG core US team members regarding overall next steps for the engagement, specifically regarding documentation of a process memo.	1.7	\$ 856	\$ 1,455.20
Jess Commisso	04/20/21	1.1 Continued (same day) preparation of process memo related to the Purdue cash tax model.	1.1	\$ 350	\$ 385.00
Devon Rowles	04/20/21	3.9 Drafting a memo which documents the methodologies utilized in the Purdue cash tax model, including specific inputs, key modeling assumptions, and overall flow of the tax calculation, to support prior client deliverables.	3.9	\$ 350	\$ 1,365.00
Ashley Armfield	04/21/21	0.3 Performed research related to international taxation concept with regards to external call (same day) with L. Altus (Davis Polk) and H. Jacobson (Akin).	0.3	\$ 534	\$ 160.20
Ashley Armfield	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 534	\$ 267.00
Casey Nunez	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 794	\$ 397.00
Devon Rowles	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 350	\$ 175.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 985	\$ 492.50
Howard Steinberg	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 856	\$ 428.00
Isaac Hirsch	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 819	\$ 409.50
Jess Commisso	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 350	\$ 175.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	04/21/21	Call with T. Matlock (Davis Polk), L. Altus (Davis Polk), J. Koachian (Akin), and H. Jacobson (Akin), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (KPMG M&A tax – core US team member), D. Holland (KPMG Washington National Tax), I. Hirsch (KPMG International tax – core US team member), C. Nunez (KPMG M&A tax – core US team member), A. Armfield (KPMG M&A tax – core US team member), J. Commisso (KPMG M&A tax – core US team member), and D. Rowles (KPMG M&A tax – core US team member) to discuss potential US tax considerations as a result of the sale of various disposition entities.	0.5	\$ 980	\$ 490.00
Isaac Hirsch	04/21/21	0.6 Prepare for external conference call with Davis Polk and Akin Gump by performing research regarding potential US tax implications of the sale of various disposition entities	0.6	\$ 819	\$ 491.40
Ashley Armfield	04/21/21	0.6 Review of Purdue bankruptcy docket, as of 4/21/2021, for pertinent information regarding the tax settlement of Purdue.	0.6	\$ 534	\$ 320.40
Casey Nunez	04/21/21	1.2 Prepare for external conference call with Davis Polk and Akin Gump by performing research regarding potential US tax implications of the sale of various disposition entities	1.2	\$ 794	\$ 952.80
Jess Commisso	04/21/21	1.4 Continued, from previous day, preparation of process memo related to the Purdue cash tax model.	1.4	\$ 350	\$ 490.00
Howard Steinberg	04/21/21	Prepare for external conference call with Davis Polk and Akin Gump by performing partner level review of research regarding potential US tax implications of the sale of various disposition entities	1.4	\$ 856	\$ 1,198.40
Ashley Armfield	04/21/21	1.6 Senior Associate review and concurrently updating the model narrative facts section in support of KPMG's cash tax modeling regarding the settlement.	1.6	\$ 534	\$ 854.40
Ashley Armfield	04/21/21	1.8 Review of draft of narrative documentation to support cash tax model provided by D. Rowles and J. Commisso (both KPMG).	1.8	\$ 534	\$ 961.20
Devon Rowles	04/21/21	3.9 Continue (from prior day) drafting a memo which documents the methodologies utilized in the Purdue cash tax model, including specific inputs, key modeling assumptions, and overall flow of the tax calculation, to support prior client deliverables.	3.9	\$ 350	\$ 1,365.00
Devon Rowles	04/22/21	Review of bankruptcy court docket, as of 4.23.2021, to identify relevant tax information / case updates.	1.4	\$ 350	\$ 490.00
Howard Steinberg	04/26/21	Partner review and concurrently commenting on latest tax research regarding potential US tax implications of the sale of various disposition entities.	1.7	\$ 856	\$ 1,455.20
Ashley Armfield	04/27/21	0.4 Drafted summary that contains nuanced tax considerations with regards to the amended plan settlement - in order to provide to KPMG project team.	0.4	\$ 534	\$ 213.60
Ashley Armfield	04/27/21	0.5 Performed Senior Associate review of summary email regarding the amended plan of reorganization of Purdue (as drafted by J. Commisso - KPMG) and concurrently drafted review comments.	0.5	\$ 534	\$ 267.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	04/27/21	0.6 Reviewing bankruptcy docket, as of 4/27/2021, for amended filing relating to Purdue settlement.	0.6	\$ 534	\$ 320.40
Ashley Armfield	04/27/21	1.6 Review of public creditor trust distribution procedures court document 2737 with focus on pertinent tax considerations of the settlement.	1.6	\$ 534	\$ 854.40
Ashley Armfield	04/27/21	1.8 Reviewing amended plan of reorganization Court docket No. 2731 for pertinent tax information and related funds flow.	1.8	\$ 534	\$ 961.20
Devon Rowles	04/27/21	Review of the amended Chapter 11 plan of reorganization filed in the bankruptcy docket, with focus on related tax considerations and concurrently summarizing the plan for KPMG project team.	1.9	\$ 350	\$ 665.00
Jess Commisso	04/27/21	2.6 Review of disclosure statement that supports the Amended Plan of Reorganization and concurrently drafted summary of same in order to share with KPMG project team.	2.6	\$ 350	\$ 910.00
Howard Steinberg	04/29/21	Partner level review of the amended Chapter 11 plan of reorganization filed in the bankruptcy docket, with focus on related tax considerations.	1.0	\$ 856	\$ 856.00
Casey Nunez	04/29/21	(2.1) Performed M&A Tax Managing Director review of disclosure statement for tax consequences.	2.1	\$ 794	\$ 1,667.40
Devon Rowles	04/29/21	2.3 Drafted memo which documents the methodologies utilized in the Purdue cash tax model, including appendices for legal entity structures for each of the potential disposition entities.	2.3	\$ 350	\$ 805.00
Ashley Armfield	04/30/21	2.8 Performed senior associate review of comments on write up regarding foreign tax calculation as prepared by J. Commisso and D. Rowles (KPMG) as part of the cash tax model.	2.8	\$ 534	\$ 1,495.20
Total Bankruptcy Tax Consulting Services			152.3		\$ 96,848.90

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		Total Non-Working Travel Time			<u>\$ -</u>

EXHIBIT C3

Purdue Pharma L.P.
 Case No. 19-23649
 Retention Services
 April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u><u>0.0</u></u>		<u><u>\$ -</u></u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/05/21	Continue, from earlier in the day, to update Purdue February/March monthly fee statement to include data received from professionals as of 4/5/2021.	2.0	\$ 202	\$ 404.00
Wendy Shaffer	04/05/21	Updates to Purdue February/March monthly fee statement to include data received from professionals as of 4/5/2021.	3.9	\$ 202	\$ 787.80
Monica Plangman	04/15/21	Review of Purdue fee examiner report and discussion with W. Shaffer (KPMG) regarding next steps to address.	0.6	\$ 279	\$ 167.40
Wendy Shaffer	04/15/21	0.6 Review of Purdue fee examiner report and discussion with M. Plangman (KPMG) regarding next steps to address; 0.7 Performed procedures to address Fee examiner comments related to Purdue Pharma 4th Interim application and 0.2 drafted detailed email to C. Nunez (KPMG) with results of same and questions regarding go forward to address.	1.5	\$ 202	\$ 303.00
Wendy Shaffer	04/16/21	0.1 Review response from C. Nunez (KPMG) regarding items questions by Fee Examiner in Purdue 4th Interim fee application.	0.1	\$ 202	\$ 20.20
Wendy Shaffer	04/16/21	2.5 Updates to Purdue 14th monthly fee statement to include data received from professionals as of 4/16/2021 and	2.5	\$ 202	\$ 505.00
Wendy Shaffer	04/19/21	0.4 Updates to Exhibit C4 of Purdue Pharma 14th monthly fee statement to include data received from professionals as of 4/19/2021.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	04/20/21	0.2 Drafted email to Purdue Fee Examiner regarding response related to comments on Purdue Pharma 4th Interim fee application.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	04/20/21	0.2 Updates to Exhibit C4 of Purdue Pharma 14th monthly fee statement to include data received from professionals as of 4/20/2021	0.2	\$ 202	\$ 40.40
Monica Plangman	04/20/21	0.1 review response emails regarding Fee Examiner documents and KPMG's respons, (0.1) transmit email to S. Carlin (KPMG) regarding same.	0.2	\$ 279	\$ 55.80
Monica Plangman	04/20/21	0.8 Review Fee Examiner documents and transmit emails to draw to a conclusion and address reduction due to upcoming deadline.	0.8	\$ 279	\$ 223.20
Wendy Shaffer	04/21/21	0.1 Review of Proposed Order related to Purdue Pharma 4th Interim fee application and 0.1 drafted email to D. Consola (YCS&T) to provide approval of same.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	04/22/21	0.2 Review of updated Work in Progress report for Purdue Pharma to confirm billable hours for February and March.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	04/22/21	1.7 Updates to exhibit C1 of Purdue 14th monthly fee statement to include data received from professionals as of 4/22/2021 and 0.1 send copy of same to A. Armfield (KPMG) with questions related to services to be billed.	1.8	\$ 202	\$ 363.60
Wendy Shaffer	04/26/21	0.8 Updates to Purdue Pharma 14th monthly fee statement per A. Armfield (KPMG) and 0.1 Drafted email to M. Plangman (KPMG) to request review approval of Purdue Pharma 14th monthly fee statement exhibits.	0.9	\$ 202	\$ 181.80
Monica Plangman	04/27/21	Begin Director review and concurrently provide comments regarding monthly fee statement.	0.2	\$ 279	\$ 55.80

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services

April 1, 2021 through April 30, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/28/21	0.7 Begin to draft Purdue Pharma 5th Interim fee application Narrative and Certification.	0.7	\$ 202	\$ 141.40
Wendy Shaffer	04/28/21	0.7 Updates to Purdue 14th monthly fee statement exhibits per direction from M. Plangman and A. Armfield (KPMG)	0.7	\$ 202	\$ 141.40
Monica Plangman	04/28/21	Finalize Director review and concurrently provide comments regarding monthly fee statement.	1.2	\$ 279	\$ 334.80
Wendy Shaffer	04/29/21	0.1 Drafted email to D. Consla (Davis Polk) to request filing and service of KPMG's 14th monthly fee statement.	0.1	\$ 202	\$ 20.20
Monica Plangman	04/29/21	Final director approval of monthly fee statement, prior to filing.	0.1	\$ 279	\$ 27.90
Wendy Shaffer	04/29/21	0.1 Finalized (PDF) Purdue Pharma 14th monthly fee statement and 0.1 send copy of Purdue Pharma 14th monthly fee statement PDF to M. Plangman (KPMG) for final approval.	0.2	\$ 202	\$ 40.40
Total Fee Application Preparation Services			<u>18.7</u>		<u>\$ 4,016.10</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses

April 1, 2021 through April 30, 2021

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.
Case No. 19-23649
Detail of Out of Pocket Expenses
April 1, 2021 through April 30, 2021

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 3

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**SIXTEENTH MONTHLY FEE STATEMENT OF KPMG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM MAY 1, 2021 THROUGH MAY 31, 2021**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	May 1, 2021 through May 31, 2021
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 22,610.40
Less 20% Holdback:	\$ (4,522.08)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 18,088.32

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: June 28, 2021

/s/ Howard Steinberg

Howard Steinberg

Partner, KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional
May 1, 2021 through May 31, 2021

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Ashley Armfield	Senior Associate - M&A Tax	US	17.5	\$ 534	\$ 9,345.00
Casey Nunez	Managing Director - M&A Tax	US	1.4	\$ 794	\$ 1,111.60
Devon Rowles	Associate - M&A Tax	US	9.8	\$ 350	\$ 3,430.00
Douglas Holland	Principal - Washington National Tax	US	0.2	\$ 985	\$ 197.00
Howard Steinberg	Partner - M&A Tax	US	3.8	\$ 856	\$ 3,252.80
Isaac Hirsch	Managing Director - International Tax	US	1.8	\$ 819	\$ 1,474.20
Jess Commisso	Associate - M&A Tax	US	6.6	\$ 350	\$ 2,310.00
Mark Hoffenberg	Principal - Washington National Tax	US	0.2	\$ 980	\$ 196.00
Monica Plangman	Director - Bankruptcy	US	0.8	\$ 279	\$ 223.20
Wendy Shaffer	Manager - Bankruptcy	US	5.3	\$ 202	\$ 1,070.60
Subtotal of Hours and Discounted Fees			47.4		\$ 22,610.40
Total Discounted Fees					\$ 22,610.40
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 22,610.40
Less Holdback Adjustment (20%)					\$ (4,522.08)
Net Requested Fees & Out of Pocket Expenses					\$ 18,088.32
Blended Hourly Rate				\$ 477.01	

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
May 1, 2021 through May 31, 2021

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	41.3	\$ 21,316.60
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	6.1	\$ 1,293.80
Total		47.4	\$ 22,610.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	05/03/21	0.8 Drafting email to D. Rowles and J. Commisso (both KPMG) regarding next steps related to preparation of Purdue cash tax memorandum.	0.8	\$ 534	\$ 427.20
Ashley Armfield	05/03/21	1.8 Drafting cash tax memorandum specifically regarding the flow of income subject to tax through various structures.	1.8	\$ 534	\$ 961.20
Ashley Armfield	05/03/21	1.9 Senior Associate review of cash tax model calculations regarding the proposed settlement amendments.	1.9	\$ 534	\$ 1,014.60
Jess Commisso	05/06/21	3.2 Updates to the Purdue Cash Tax Model Process Memo per review comments received from KPMG senior associate (A. Armfield).	3.2	\$ 350	\$ 1,120.00
Devon Rowles	05/10/21	0.7 Review of amended Chapter 11 plan of reorganization filed in the bankruptcy docket regarding the updated settlement terms, with focus on related tax considerations and concurrently summarizing the plan for KPMG project team.	0.7	\$ 350	\$ 245.00
Devon Rowles	05/10/21	0.9 Review of bankruptcy court docket as of 5.10.2021 to identify relevant tax information and case updates.	0.9	\$ 350	\$ 315.00
Casey Nunez	05/11/21	(1.2) Performed Managing Director review of summary of tax-related provisions in current plan/disclosures	1.2	\$ 794	\$ 952.80
Devon Rowles	05/11/21	3.9 Continue (from prior day) review of the amended Chapter 11 plan of reorganization filed in the bankruptcy docket regarding the updated settlement terms, with focus on related tax considerations and concurrently summarizing the plan for KPMG project team.	3.9	\$ 350	\$ 1,365.00
Jess Commisso	05/12/21	2.2 Updates to the Purdue Cash Tax Model Process Memo per review comments received from KPMG senior associate (A. Armfield).	2.2	\$ 350	\$ 770.00
Ashley Armfield	05/18/21	2.1 Review of second amended joint chapter 11 plan of reorganization with focus on potential tax impacts.	2.1	\$ 534	\$ 1,121.40
Ashley Armfield	05/19/21	2.3 Senior Associate review of cash tax model memorandum describing methodology of tax calculations.	2.3	\$ 534	\$ 1,228.20
Howard Steinberg	05/24/21	Partner level review of the amended Chapter 11 plan of reorganization filed in the bankruptcy docket, with focus on related tax considerations	1.0	\$ 856	\$ 856.00
Howard Steinberg	05/25/21	Partner level review of the disclosure schedules provided in the third amended Chapter 11 plan of reorganization, with focus on related tax considerations.	0.8	\$ 856	\$ 684.80
Devon Rowles	05/25/21	Reviewed the third amended Chapter 11 plan of reorganization filed in the bankruptcy docket, with focus on related tax considerations and concurrently summarizing the plan for KPMG project team.	1.2	\$ 350	\$ 420.00
Ashley Armfield	05/25/21	Summarizing third amended and restated plan of reorganization (0.5) and accompanied disclosure schedule (1.8) pursuant to summarizing relevant tax updates to provide to broader KPMG project team.	2.3	\$ 534	\$ 1,228.20

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	05/26/21	Call with H. Steinberg (KPMG Lead Partner - bankruptcy and restructuring), C. Nunez (KPMG Core team member M&A Tax), I. Hirsch (KPMG Core team member International tax), M. Hoffenberg (KPMG Lead Principal Washington National Tax), D. Holland (KPMG Principal International Tax), and A. Armfield (KPMG core team member M&A tax) to discuss the third amended plan submitted to the bankruptcy court and next steps.	0.2	\$ 534	\$ 106.80
Mark Hoffenberg	05/26/21	Call with H. Steinberg (KPMG Lead Partner - bankruptcy and restructuring), C. Nunez (KPMG Core team member M&A Tax), I. Hirsch (KPMG Core team member International tax), M. Hoffenberg (KPMG Lead Principal Washington National Tax), D. Holland (KPMG Principal International Tax), and A. Armfield (KPMG core team member M&A tax) to discuss the third amended plan submitted to the bankruptcy court and next steps.	0.2	\$ 980	\$ 196.00
Howard Steinberg	05/26/21	Call with H. Steinberg (KPMG Lead Partner - bankruptcy and restructuring), C. Nunez (KPMG Core team member M&A Tax), I. Hirsch (KPMG Core team member International tax), M. Hoffenberg (KPMG Lead Principal Washington National Tax), D. Holland (KPMG Principal International Tax), and A. Armfield (KPMG core team member M&A tax) to discuss the third amended plan submitted to the bankruptcy court and next steps.	0.2	\$ 856	\$ 171.20
Douglas Holland	05/26/21	Call with H. Steinberg (KPMG Lead Partner - bankruptcy and restructuring), C. Nunez (KPMG Core team member M&A Tax), I. Hirsch (KPMG Core team member International tax), M. Hoffenberg (KPMG Lead Principal Washington National Tax), D. Holland (KPMG Principal International Tax), and A. Armfield (KPMG core team member M&A tax) to discuss the third amended plan submitted to the bankruptcy court and next steps.	0.2	\$ 985	\$ 197.00
Casey Nunez	05/26/21	Call with H. Steinberg (KPMG Lead Partner - bankruptcy and restructuring), C. Nunez (KPMG Core team member M&A Tax), I. Hirsch (KPMG Core team member International tax), M. Hoffenberg (KPMG Lead Principal Washington National Tax), D. Holland (KPMG Principal International Tax), and A. Armfield (KPMG core team member M&A tax) to discuss the third amended plan submitted to the bankruptcy court and next steps.	0.2	\$ 794	\$ 158.80
Isaac Hirsch	05/26/21	Call with H. Steinberg (KPMG Lead Partner - bankruptcy and restructuring), C. Nunez (KPMG Core team member M&A Tax), I. Hirsch (KPMG Core team member International tax), M. Hoffenberg (KPMG Lead Principal Washington National Tax), D. Holland (KPMG Principal International Tax), and A. Armfield (KPMG core team member M&A tax) to discuss the third amended plan submitted to the bankruptcy court and next steps.	0.2	\$ 819	\$ 163.80
Isaac Hirsch	05/26/21	0.4 Perform managing director review of the Purdue cash tax model process memorandum describing methodology of tax calculations.	0.4	\$ 819	\$ 327.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	05/26/21	0.6 Performed additional review of Purdue disclosure schedule with regards to questions posed by H. Steinberg (KPMG Partner) during catch up meeting (same day).	0.6	\$ 534	\$ 320.40
Jess Commisso	05/26/21	0.8 Review of newly updated Purdue Chapter 11 Plan of Reorganization pursuant to sharing tax liability details with KPMG project team.	0.8	\$ 350	\$ 280.00
Ashley Armfield	05/26/21	1.8 Reviewing disclosure schedule relating to the fourth amended plan uploaded to the bankruptcy docket, specifically relating to the certain settlement agreements.	1.8	\$ 534	\$ 961.20
Ashley Armfield	05/26/21	1.8 Senior Associate review and concurrently updating cash tax model process memo (as prepared by J. Commisso and D. Rowles - KPMG) regarding allocation of income between certain Purdue shareholders.	1.8	\$ 534	\$ 961.20
Howard Steinberg	05/26/21	Partner review and concurrently commenting on latest Purdue disclosures schedules filed in the bankruptcy docket, in preparation for call with KPMG project team.	1.8	\$ 856	\$ 1,540.80
Devon Rowles	05/26/21	Review of the fourth amended Chapter 11 plan of reorganization filed in the bankruptcy docket, with focus on related tax considerations and concurrently summarizing the plan for KPMG project team.	3.1	\$ 350	\$ 1,085.00
Jess Commisso	05/27/21	0.4 Compilation of cash tax model support documentation pursuant to updating the Cash Tax Model Process Memorandum appendix.	0.4	\$ 350	\$ 140.00
Isaac Hirsch	05/27/21	Continued, from prior day, to perform managing director review of the Purdue cash tax model process memorandum describing methodology of tax calculations.	1.2	\$ 819	\$ 982.80
Ashley Armfield	05/27/21	1.9 Drafting methodology memo regarding cash tax modeling of potential tax deductions.	1.9	\$ 534	\$ 1,014.60
Total Bankruptcy Tax Consulting Services			41.3		\$ 21,316.60

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		Total Non-Working Travel Time			<u>\$ -</u>

EXHIBIT C3

Purdue Pharma L.P.
Case No. 19-23649
Retention Services
May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services

May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/04/21	0.1 Drafted email to D. Consola (KPMG) regarding status of filing of KPMG Purdue Pharma 14th monthly fee statement;	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/07/21	0.1 Pulled copy of Purdue Pharma filed 14th monthly off of court docket for use in Interim fee application.	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/07/21	0.3 Prepared Purdue 14th monthly fee statement exhibits in Excel to send to fee examiner and 0.1 send copy of Purdue 14th monthly fee statements in Excel to M. Plangman (KPMG) for review/approval.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	05/07/21	0.6 Updates to Purdue Pharma 14th monthly fee statement exhibits per direction from M. Pera (Davis Polk) and 0.1 drafted email to D. Pera (Davis Polk) to provide copy of revised KPMG 14th monthly fee statement to request filing and service.	0.7	\$ 202	\$ 141.40
Monica Plangman	05/09/21	Performed Director review of Purdue Fee Examiner file and concurrently provide comments	0.1	\$ 279	\$ 27.90
Wendy Shaffer	05/11/21	0.1 Drafted email to B. Masumoto (US Trustee) to provide copy of KPMG's 14th monthly fee statement for review.	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/11/21	0.1 Drafted email to Purdue fee examiner to provide copy of Purdue Pharma 14th monthly fee statement (in Excel) for review.	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/11/21	0.2 Begin to prepare Purdue Pharma 15th monthly fee statement exhibits;	0.2	\$ 202	\$ 40.40
Wendy Shaffer	05/12/21	1.3 Updated exhibit C1 of Purdue Pharma 15th monthly fee statement to include data received from professionals as of 5/12/2021.	1.3	\$ 202	\$ 262.60
Wendy Shaffer	05/13/21	0.1 Drafted email to A. Armfield (KPMG) to address outstanding questions related to services provided in Purdue Pharma 15th monthly fee statement	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/13/21	0.2 Updates to exhibit C1 of Purdue Pharma 15th monthly fee statement to include data received from professionals as of 5/13/2021.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	05/20/21	0.5 Updates to Purdue Pharma 15th monthly fee statement to include updates received from professionals as of 5/19/2021 and 0.1 review of updated KPMG Work in Progress report to confirm billable hours for April.	0.6	\$ 202	\$ 121.20
Wendy Shaffer	05/24/21	0.2 Finalize and send Purdue Pharma 15th monthly fee statement exhibits to M. Plangman (KPMG) for review.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	05/24/21	0.5 Updates to Purdue Pharma 15th monthly fee statement per direction from A. Armfield (KPMG).	0.5	\$ 202	\$ 101.00
Wendy Shaffer	05/25/21	0.1 Drafted email to C. Nunez (KPMG) regarding status of Purdue Pharma 15th monthly fee statement and next steps related to finalization.	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/26/21	0.1 Drafted email to H. Steinberg (KPMG) partner) to request approval/permission to electronic signature to Purdue Pharma 15th monthly fee statement;	0.1	\$ 202	\$ 20.20
Wendy Shaffer	05/26/21	0.1 Finalized Purdue Pharma 15th monthly fee statement cover sheet and send to M. Plangman (KPMG) for approval;	0.1	\$ 202	\$ 20.20

EXHIBIT C4

Purdue Pharma L.P.
Case No. 19-23649
Fee Application Preparation Services
May 1, 2021 through May 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/26/21	0.2 Updated Purdue Pharma 15th monthly fee statement exhibits per direction from M. Plangman (KPMG).	0.2	\$ 202	\$ 40.40
Wendy Shaffer	05/26/21	0.2 Drafted email to D. Consla (Davis Polk) to request review / filing and service of KPMG's 15th monthly fee statement.	0.2	\$ 202	\$ 40.40
Monica Plangman	05/26/21	Director review of 15th monthly fee statement exhibits and cover sheet and concurrently provide comments.	0.7	\$ 279	\$ 195.30
Total Fee Application Preparation Services			<u>6.1</u>		<u>\$ 1,293.80</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses

May 1, 2021 through May 31, 2021

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.
Case No. 19-23649
Detail of Out of Pocket Expenses
May 1, 2021 through May 31, 2021

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 4

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF KPMG LLP AS
TAX CONSULTANT FOR THE DEBTORS AND THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS NUNC PRO TUNC TO DECEMBER 23, 2019**

Upon the joint application (the “Joint Application”)² of the Debtors and the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned chapter 11 cases for entry of an order authorizing the Debtors and the Committee to employ and retain KPMG LLP (“KPMG”) as their tax consultant *nunc pro tunc* to December 23, 2019, pursuant to section 328(a) and 1103(a) of title 11 of the United States Code, Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York; and upon the *Declaration of Howard Steinberg in Support of Application for Order Authorizing Employment and Retention of KPMG LLP as Tax Consultants to the Debtors and the Official Committee of Unsecured Creditors Nunc Pro Tunc to December 23, 2019* (the “Steinberg Declaration”), the *Declaration of Brendan Stuhan in Support of Application for Order Authorizing Employment and*

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Joint Application.

Retention of KPMG LLP as Tax Consultants to the Debtors and the Official Committee of Unsecured Creditors Nunc Pro Tunc to December 23, 2019 (the “UCC Retention Declaration”), and the *Declaration of Jon Lowne in Support of Application for Order Authorizing Employment and Retention of KPMG LLP as Tax Consultants to the Debtors and the Official Committee of Unsecured Creditors Nunc Pro Tunc to December 23, 2019* (the “Debtor Retention Declaration,” and, collectively with the UCC Retention Declaration, the “Retention Declarations”) in support thereof; and the Court being satisfied based on the representations made in the Joint Application and in the Steinberg Declaration that KPMG neither holds nor represents an interest adverse to the Debtors or their estates with respect to the matters upon which they are to be engaged, that they are disinterested as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Committee, the Debtors, and their estates, their creditors, and all parties in interest; and consideration of the Joint Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Joint Application having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Application and held a hearing to consider the relief requested in the Application on February 21, 2020; and there being no objections to the requested relief; and, after due deliberation and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish good and sufficient cause for the relief granted herein, it is hereby ORDERED that:

1. The Joint Application is granted, as set forth herein.

2. The Debtors and the Committee are authorized to employ and to retain KPMG as their tax consultant, *nunc pro tunc* to December 23, 2019 in accordance with the terms and conditions set forth in the Joint Application and this Order. In the event of any inconsistency between the Engagement Letter, the Joint Application, and this Order, this Order shall govern.

3. KPMG is authorized to provide services to the Debtors and the Committee, including but not limited to the following:

- a. Tax analysis and proposal of structuring alternatives with respect to any disposition of the assets of the Debtors, their affiliates, and any IACs pursuant to any plan proposed in the Chapter 11 Cases;
- b. Quantitative analysis, including preparation and/or review of cash tax models, regarding the projection of cash taxes arising from operations, dispositions, reorganization, and repatriation of funds held by the Debtors and IACs;
- c. Diligence regarding the historical tax positions and tax attributes of the Debtors and the IACs;
- d. Interacting with tax authorities in order to assess the impact of historical tax matters in regards to any proposed transaction;
- e. Analysis of the tax implications of any payments made by the Debtors to settle claims;
- f. Analysis of any proofs of claims from tax authorities;
- g. Analysis of cancellation of debt (“COD”) income as applicable, including the application of Section 108 and relating to the restructuring of any related party debt and the completed capitalization/settlement of intercompany debt; and
- h. Analysis and proposal of structuring alternatives with respect to the post-emergence tax structure of the Debtors and IACs.

4. KPMG will file fee applications in accordance with sections 330 and 331 of the Bankruptcy Code, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and any other fee and expense guidelines and orders of this Court and consistent with the proposed compensation set forth in the Joint Application and Engagement Letter; *provided, however*, that the requirements of the Bankruptcy Code, the Bankruptcy Rules, and Local Rule 2016-1 are hereby modified such that KPMG’s professionals shall be required only to maintain records of the services rendered for the Debtors and the Committee that include reasonably detailed summary descriptions

of those services, the approximate time expended in providing those services (in 0.1 hour increments) and the identity of the professionals who provided those services. KPMG understands that interim and final fee awards are subject to approval by this Court. KPMG shall use its reasonable efforts to avoid duplication of services provided to any of the Debtors' or the Committee's other retained professionals in these chapter 11 cases. KPMG shall also make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures in connection with the Joint Application and any fee applications filed by KPMG.

5. The terms and conditions of the Engagement Letter between KPMG, the Debtors and the Committee, as modified by this Order, are approved.

6. To the extent the Debtors, the Committee and KPMG enter into any additional engagement letter(s), the Debtors and the Committee will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the United States Trustee. If within 10 days of such new engagement letter(s) being served, any parties-in-interest object to the additional services to be provided by KPMG, a hearing before the Court will promptly be scheduled. All additional services will be subject to the provisions of this Order.

7. The Engagement Letter's indemnification provisions are hereby modified and restated in their entirety as follows:

- (a) All requests by KPMG for payment of indemnity pursuant to the Engagement Letter shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure payment of such indemnity conforms to the terms of the Engagement Letter and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided, however*, that in no event shall KPMG be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that KPMG seeks reimbursement from the Debtors or the Committee for reasonable attorneys' fees in connection with a request by KPMG for payment of indemnity pursuant to the Engagement Letter, as

modified by this Order, the invoices and supporting time records from such attorneys shall be included in KPMG's own application (both interim and final) and such invoices and time records shall be subject to the Fee Guidelines and the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and

- (c) KPMG shall not be entitled to reimbursement by the Debtors for any fees, disbursements and other charges of KPMG's counsel other than those incurred in connection with a request of KPMG for payment of indemnity.

8. Before implementing any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental affidavit with this Court and provide at least 10 business days' notice to the Debtors, the Committee, and the United States Trustee. The supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors and the Committee have consented to the rate increases. All parties in interest retain all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code.

9. During the pendency of the Chapter 11 Cases, this Court retains exclusive jurisdiction with respect to any matters, claims, rights or disputes arising out of and/or pertaining to KPMG's engagement and the implementation of this Order until such jurisdiction is relinquished.

10. KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same

conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

11. The Debtors and the Committee shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

12. During the pendency of these Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

13. Any Bankruptcy Rule (including but not limited to Bankruptcy Rule 6004(h)) or Local Rule that might otherwise delay the effectiveness of this Order is hereby waived, for cause, and the terms and conditions of this Order shall be effective and enforceable immediately upon its entry.

14. The Debtors, the Committee, and KPMG are authorized to take all such actions as are necessary and appropriate to implement the terms of this Order.

Dated: February 24, 2020
White Plains, New York

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 5

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

:
: Chapter 11
:
: Case No. 19-23649 (RDD)
:
: (Jointly Administered)
:

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Howard Steinberg, certify as follows:

1. I am a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated February 24, 2020, KPMG was retained as tax consultant for the above-captioned debtors and debtors in possession (the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee”).
3. I submit this certification in conjunction with KPMG’s Fifth Joint Interim Fee Application, dated July 13, 2021 (the “Joint Application”), for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from February 1, 2021 through May 31, 2021 (the “Compensation Period”).
4. I am the professional designated by KPMG with the responsibility for KPMG’s compliance in these cases with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).

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5. I have read KPMG's Joint Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Joint Application: (i) the fees sought in the Joint Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix) (the "UST Guidelines") and together with the Amended Guidelines the "Guidelines"; (ii) the fees sought are billed at rates in accordance with those customarily charged by KPMG and generally accepted by KPMG's clients for the types of services rendered to the Debtors and (iii) in providing a reimbursable disbursement, KPMG does not make a profit on the service, whether the service is performed by KPMG in-house or through a third party.

6. A copy of the Joint Application is being provided to the United States Trustee, any official statutory committees appointed in these cases and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Joint Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

[Remainder of page left intentionally blank]

Dated: July 13, 2021

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
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New York, New York 10019
212 872 6562